

Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115492449>

CA1
FN
- P72
v.1



Government
of Canada

Gouvernement
du Canada

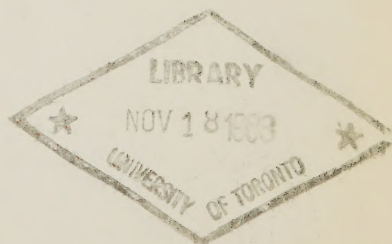
Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

Public accounts of Canada

1983

Volume I

Summary Report and Financial Statements



Canada



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

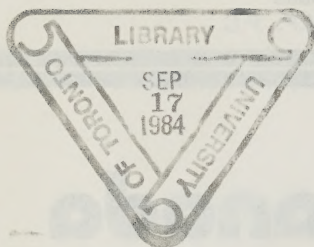
Public accounts of Canada

1983

Volume I

Summary Report and Financial Statements

Canada



© Minister of Supply and Services Canada 1983

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada, K1A 0S9

Catalogue No. P 51-1/1983-1E
ISBN 0-660-11475-5

Canada: \$8.95
Other countries: \$10.75

Price subject to change without notice

To His Excellency

The Right Honourable Edward Schreyer,
C.C., C.M.M., C.D.,
*Governor General and
Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1983.

All of which is respectfully submitted.

Marc Lalonde,
Minister of Finance.

OTTAWA, OCTOBER 14, 1983

*To The Honourable Marc Lalonde,
Minister of Finance.*

In accordance with the provisions of Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1983, to be laid by you before the House of Commons.

Respectfully submitted,

Charles Lapointe,
Receiver General for Canada.

OTTAWA, OCTOBER 14, 1983

*To The Honourable Charles Lapointe,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1983.

Under Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure on a gross and net basis, of the assets and liabilities of Canada and of the use of appropriations together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of outlays and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts, together with those statements required by the Financial Administration Act to be published in the Public Accounts, and various other schedules and statements.

Volume II—Details of the financial operations of the Government, segregated by department.

Volume III—The financial statements of Crown corporations and the auditors' reports thereon.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1983. They are, however, dated September 15, to allow for the closing and audit of accounts.

Respectfully submitted,

Pierre P. Sicard,
Deputy Receiver General for Canada.

OTTAWA, OCTOBER 14, 1983

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of envelopes and outlays, and Estimates and appropriations;

SECTION 5: review of budgetary revenue;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of loans, investments and advances;

SECTION 8: analysis of specified purpose accounts;

SECTION 9: analysis of other liabilities;

SECTION 10: analysis of foreign exchange accounts;

SECTION 11: analysis of unmatured debt;

SECTION 12: analysis of other accounts reported on the Statement of Assets and Liabilities;

SECTION 13: supplementary information required by the Financial Administration Act; and,

SECTION 14: other miscellaneous information.

Volume II

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates, and provides the following information:

(i) *Use of Appropriations*

This is the principal departmental statement. It is a summary of the use of the authority given by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- total use for the previous year.

(ii) *Total Cost of Programs—Budgetary*

This table shows the total calculated cost for each program, by adding to budgetary expenditure, the values of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) Budgetary Expenditure by Program and Standard Object

This table presents expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) Revenue

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) Revolving Funds

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) Other Organizations

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by

appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) ADDITIONAL INFORMATION AND ANALYSIS

Further details are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- accounts receivable and deletions (Section 31);
- professional and special services (Section 32);
- construction and acquisition of land, buildings, machinery and equipment (Section 33);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 34);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 35);
- grants and contributions (Section 36); and,
- miscellaneous statements by department (Section 37).

Volume III

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. It also contains the financial statements of wholly-owned subsidiaries of Crown corporations whenever their accounts are not consolidated with those of the parent corporation. The activities of Schedule B (departmental) corporations are reported by the responsible departments in Volume II, either under departmental budgetary expenditure or in separate reports.

VOLUME 1

TABLE OF CONTENTS

SECTION

1. Comparative Statements of Transactions.
2. Audited Financial Statements of the Government of Canada.
3. Observations by the Auditor General on the Financial Statements of the Government of Canada.
4. Envelopes and Outlays, Estimates and Appropriations.
5. Budgetary Revenue.
6. Budgetary Expenditure.
7. Loans, Investments and Advances.
8. Specified Purpose Accounts.
9. Other Liabilities.
10. Foreign Exchange Accounts.
11. Unmatured Debt.
12. Other Accounts reported on the Statement of Assets and Liabilities.
13. Supplementary Information Required by the Financial Administration Act.
14. Other Miscellaneous Information.
15. Index.

SECTION 1

1982-83 PUBLIC ACCOUNTS

Comparative Statements of Transactions

CONTENTS

	<i>Page</i>
Introduction	1.3
Summary statement of transactions—Public Accounts presentation.....	1.4
Summary statement of transactions—Extended National Accounts presentation	1.14

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, and are referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions section of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy. The remaining sections show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

The form of presentation is consistent with the tables presented in the Budget Speech, the presentation in the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, and is compatible with other sections of the Public Accounts.

For purposes of comparability, budgetary revenue and expenditure in this section treat Canada Post as a Crown corporation for all years. This new corporation was proclaimed on October 16, 1981. *

It should be noted that figures for budgetary and non-budgetary items in the Public Accounts presentation of this section, for 1978-79 to 1980-81, have not been adjusted to take

account of some minor changes in departmental responsibilities and classification of accounts which may have occurred. Most components are comparable from one year to the next; however, the statements have been adjusted to reflect only those changes which have a significant impact on year-to-year comparisons. Contracting-out payments, which were formerly part of fiscal transfers in the Department of Finance, have been recorded as part of the Canada Assistance Plan throughout the period in line with current practice; similarly, payments related to guaranteed loans have been recorded as part of education support over the entire period.

Non-budgetary transactions have been redefined to include subscriptions and notes payable to international organizations other than the International Monetary Fund. These transactions had previously been recorded as foreign exchange transactions.

Extended National Accounts Presentation

The presentation of the Government's financial transactions on an Extended National Accounts basis in the Public Accounts was first introduced for the year ended March 31, 1977. As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to herein as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of each year is also shown. It may be noted that starting with the line entitled "Financial requirements (excluding foreign exchange)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due, in part, to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to certain special funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, as transactions of these agencies and special funds are included in the National Accounts transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in the National Accounts. As a result, they are not included in the loans and other transactions adjustment. In determining the surplus or deficit on a National Accounts basis, certain revenue items, such as corporate income tax, are reflected on an accrual, as opposed to a cash basis. The loans and other transactions category includes the adjusting entry required to convert from the accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to \$23,256 million for the year ended March 31, 1983. The budgetary deficit of \$24,653 million was partially offset by a source of \$1,397 million for non-budgetary transactions. Foreign exchange transactions increased requirements \$1,177 million. Total financial requirements were \$24,433 million in 1982-83. These transactions, together with the \$22,392 million increase in unmatured debt, resulted in a \$2,041 million decrease in the cash balance bringing the March 31, 1983 cash balance to \$4,579 million.

The audited financial statements, presented in Section 2 of this volume, reflect the change in the level of the provision for the valuation of assets in the particular years in which the provision was adjusted. The adjustment of the provision does not affect financial requirements since it is internal to the Government.

In order to provide an historical series on a consistent accounting basis, the provision for the valuation of assets has been reallocated to the years to which the provision applied. Table 1.1.2 presents the financial transactions on a reallocated basis as described below. With respect to the Government's share of unemployment insurance costs, the net requirements of revolving funds, the undisbursed balances of appropriations to special accounts and the unamortized portion of bond flotation costs, the amounts have been recorded as expenditures of the departments to which they relate in the year the provision applied. That portion of the general provision which relates to loans, investments and advances has also been reallocated to the years to which it applies, but has not been identified with any particular department. The allocation of this provision by fiscal years is shown in Table 1.3. Table 1.1.2 differs from Table 1.1.1 as no reallocation has been made in Table 1.1.1 of the provision for valuation to earlier years.

TABLE 1.1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION⁽¹⁾
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. Budgetary transactions					
A. Revenue	34,313	38,936	45,398	54,068	55,123
B. Expenditure	- 50,498	- 51,724	- 58,066	- 67,674	- 79,776
Deficit	- 16,185	- 12,788	- 12,668	- 13,606	- 24,653
II. Non-budgetary transactions					
A. Loans, investments and advances ⁽²⁾	- 386	- 119	- 493	- 1,239	- 21
B. Specified purpose accounts ⁽²⁾	3,158	2,047	2,781	4,345	- 220
C. Other transactions	2,300	415	263	2,169	1,638
Net source	5,072	2,343	2,551	5,275	1,397
Financial requirements (excluding foreign exchange)	- 11,113	- 10,445	- 10,117	- 8,331	- 23,256
III. Foreign exchange transactions⁽³⁾	4,262	- 128	1,157	- 347	- 1,177
Total financial requirements ⁽⁴⁾	- 6,851	- 10,573	- 8,960	- 8,678	- 24,433
IV. Unmatured debt transactions⁽³⁾	8,778	7,878	11,153	9,367	22,392
Change in cash ⁽⁵⁾	1,927	- 2,695	2,193	689	- 2,041
V. Cash balance at end of year	6,433	3,738	5,931	6,620	4,579

Details can be found in other sections of this volume.
(1) Consistent with the Statement of Transactions in Section 2 of this volume.
(2) For purposes of presenting the transactions of the Government,
(a) loans, investments and advances, for the years 1979 and 1980, include working capital advances to revolving funds, departments and agencies; and,
(b) specified purpose accounts include advances made to the Unemployment Insurance Account.
(3) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.
(4) Cash requirements (-).
(5) Cash decrease (-).

TABLE 1.1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. Budgetary transactions					
A. Revenue	34,313	38,936	45,398	54,068	55,123
B. Expenditure	- 46,539	- 50,416	- 58,066	- 67,674	- 79,776
Deficit	- 12,226	- 11,480	- 12,668	- 13,606	- 24,653
II. Non-budgetary transactions					
A. Loans, investments and advances	- 1,102	- 1,428	- 523	- 1,239	- 21
B. Specified purpose accounts	2,780	2,047	2,781	4,345	- 220
C. Other transactions	- 565	416	293	2,169	1,638
Net source	1,113	1,035	2,551	5,275	1,397
Financial requirements (excluding foreign exchange)	- 11,113	- 10,445	- 10,117	- 8,331	- 23,256
III. Foreign exchange transactions⁽¹⁾	4,262	- 128	1,157	- 347	- 1,177
Total financial requirements ⁽²⁾	- 6,851	- 10,573	- 8,960	- 8,678	- 24,433
IV. Unmatured debt transactions⁽¹⁾	8,778	7,878	11,153	9,367	22,392
Change in cash ⁽³⁾	1,927	- 2,695	2,193	689	- 2,041
V. Cash balance at end of year	6,433	3,738	5,931	6,620	4,579

(1) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.
(2) Cash requirements (-).
(3) Cash decrease (-).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue increased \$1,055 million or 2% to a level of \$55,123 million in 1982-83. Tax revenue was up \$1,352 million and was partly offset by a \$297 million decrease in non-tax revenue. With respect to tax revenue, increases were recorded in personal income tax, the petroleum and gas revenue tax and incremental oil revenue tax, the natural gas and gas liquids tax, the excise taxes and duties other than sales tax and customs import duties and the taxes on insurance companies. The slow growth in these taxes—except for the petroleum and gas revenue tax and incremental oil revenue tax, and the natural gas and gas liquids tax—and the declines in other tax revenue reflect the recession that prevailed during the year.

Personal income tax revenue increased \$2,284 million or 9.5% compared to 21.2% in 1981-82. The growth in 1982-83 revenue was curtailed by the slow growth in 1982 wages, salaries and supplementary labour income at about 7.4% compared to 15.4% in 1981. In addition, the 1982 indexation factor of 12.2% reduced revenue collections, and 1982 child tax credit payments were well above the 1981 level.

Corporate income tax collections were \$7,139 million in 1982-83 or \$979 million below the 1981-82 level of \$8,118 million. This reflects an estimated drop of 36.1% in 1982 corporate profits.

On the energy side, however, 1982-83 revenue collections were higher, at \$4,024 million compared to \$3,290 million in 1981-82.

Revenues from sales tax and customs import duties were down 4.7% and 17.7% respectively from the 1981-82 levels, due to the effects of the recession.

Non-tax revenue declined to \$5,816 million in 1982-83 by \$297 million, partially reflecting a return to lower interest rates from the high levels experienced in 1981-82. In addition, 1981-82 non-tax revenue included a special entry of \$300 million to reflect the transfer of uranium stockpiles to Eldorado Nuclear Limited.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. Budgetary transactions					
A. REVENUE, Section 5					
Tax revenue—					
Income tax—					
Personal	14,656	16,808	19,837	24,046	26,330
Corporation	5,654	6,951	8,106	8,118	7,139
Non-resident	568	787	867	1,018	998
	<i>20,878</i>	<i>24,546</i>	<i>28,810</i>	<i>33,182</i>	<i>34,467</i>
Excise taxes and duties—					
Sales tax	4,729	4,698	5,429	6,185	5,894
Customs import duties	2,747	3,000	3,188	3,439	2,831
Excise duties	878	895	1,042	1,175	1,274
Other	499	502	573	564	685
	<i>8,853</i>	<i>9,095</i>	<i>10,232</i>	<i>11,363</i>	<i>10,684</i>
Energy taxes—					
Petroleum and gas revenue tax and incremental oil revenue tax			27	864	1,960
Natural gas and gas liquids tax			187	998	1,264
Excise tax—Gasoline	516	421	453	436	408
Oil export charges	328	750	842	519	392
Special petroleum compensation charge				473	
	<i>844</i>	<i>1,171</i>	<i>1,509</i>	<i>3,290</i>	<i>4,024</i>
	<i>9,697</i>	<i>10,266</i>	<i>11,741</i>	<i>14,653</i>	<i>14,708</i>
Other tax revenue	77	96	99	120	132
Total tax revenue	<i>30,652</i>	<i>34,908</i>	<i>40,650</i>	<i>47,955</i>	<i>49,307</i>
Non-tax revenue—					
Return on investments—					
Bank of Canada	925	1,084	1,459	1,853	1,879
Canada Mortgage and Housing Corporation	753	782	839	873	892
Exchange Fund Account	325	404	620	763	812
Interest on bank deposits	407	244	318	701	433
Farm Credit Corporation	184	210	243	285	346
Other return on investments	564	620	651	615	655
	<i>3,158</i>	<i>3,344</i>	<i>4,130</i>	<i>5,090</i>	<i>5,017</i>
Other non-tax revenue	503	684	618	1,023	799
Total non-tax revenue	<i>3,661</i>	<i>4,028</i>	<i>4,748</i>	<i>6,113</i>	<i>5,816</i>
Total revenue	<i>34,313</i>	<i>38,936</i>	<i>45,398</i>	<i>54,068</i>	<i>55,123</i>

B. Expenditure

Budgetary expenditure in 1982-83 increased 17.9% to \$79,776 million, compared to increases of 16.5% in 1981-82 and 15.2% in 1980-81.

Payments of \$1,809 million under the Petroleum Incentives Program partially reflect the payment of 1981-82 liabilities in 1982-83, as the legislation enabling the payments to be made did not receive Parliamentary approval until after the start of the fiscal year 1982-83.

Public debt charges rose \$1,803 million, or 11.9%, to \$16,971 million in 1982-83 reflecting a larger increase in unmatured debt outstanding during the year. Interest rates, however, were lower than in 1981-82 and this resulted in a decline in the growth rate of the public debt charges from 41.9% in 1981-82.

The government's contribution to the Unemployment Insurance Account increased 105.2%, or \$1,101 million to \$2,148 million due to the high level of unemployment during the 1982 economic recession.

Old age security payments, including guaranteed income supplements and spouses' allowances, rose in 1982-83 to \$9,643 million or 12.3% above the level in 1981-82 of \$8,585 million. This accounts for 8.7% of the increase in total expenditure.

National Defence expenditures rose \$964 million, or 16%, to \$6,992 million in 1982-83. This reflects the government's North Atlantic Treaty Organization (NATO) commitment to increase defence expenditures by 3% in real terms per annum.

Fiscal transfers to other levels of government increased 18.6% to \$5,378 million in 1982-83 compared to the increase of 19.7% in 1981-82 over 1980-81. A special population recovery payment of \$226 million was made to certain provinces

authorized by Part II of "An Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces". The payments were made to provinces which qualified for equalization in the 1982-83 fiscal year and which, otherwise, would have been subject to recoveries under the equalization program for the 1980-81 and 1981-82 fiscal years, as a result of the June 1981 census of population. The public utilities income tax transfer increased \$53 million to \$142 million.

Other departments and programs where notable increases occurred over 1981-82 were: Transport, \$616 million or 26.9%; Canada Assistance Plan, including contracting-out payments, \$534 million or 23.2%; Public Works, \$477 million or 21.8%; Industry, Trade and Commerce, \$395 million or 48.6%; and, Communications, excluding the Canadian Broadcasting Corporation, \$362 million or 77.2%.

A notable decrease in budgetary expenditure occurred in the Canada Post Corporation operating deficit payment which dropped \$382 million or 56.8% in 1982-83 to \$290 million from \$672 million in 1981-82. Expenditures reported under Energy, Mines and Resources for the petroleum compensation payments are reported net of compensation charges. In 1982-83, these payments decreased \$461 million or 108.2%, to provide a net revenue of \$35 million. Contributions to the provinces for hospital insurance, medical care, and extended health care services decreased 5.2% from 1981-82 to \$4,060 million. This decrease occurred because of the elimination of the compensation in lieu of the previous revenue guarantee under the Established Programs Financing arrangements and recoveries in respect of prior years. In addition, expenditures made by the Department of Regional Economic Expansion fell \$116 million, or 17.5%, to \$545 million in 1982-83, partly as the result of a reorganization which has shifted the responsibility of the subsidiary agreements to other departments.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. Budgetary transactions					
B. EXPENDITURE, Section 6					
Agriculture	768	782	882	1,142	1,010
Communications					
Canadian Broadcasting Corporation	562	522	783	665	745
Other	314	320	388	469	831
	876	842	1,171	1,134	1,576
Consumer and Corporate Affairs—					
Canada Post Corporation	371	293	486	672	290
Other	86	83	87	118	167
	457	376	573	790	457
Employment and Immigration—					
Unemployment insurance	2,104	1,167	946	1,047	2,148
Other	1,213	1,204	1,096	1,162	1,382
	3,317	2,371	2,042	2,209	3,530
Energy, Mines and Resources—					
Oil price stabilization	628	1,633	3,162	426	- 35
Other	310	533	846	972	3,083
	938	2,166	4,008	1,398	3,048
Environment	604	457	530	678	817
External Affairs—					
Canadian International Development Agency	616	683	668	803	933
Other	439	383	439	636	719
	1,055	1,066	1,107	1,439	1,652
Finance—					
Public debt charges	7,058	8,524	10,687	15,168	16,971
Fiscal transfers	2,995	3,522	3,788	4,535	5,378
Other	230	209	129	121	140
	10,283	12,255	14,604	19,824	22,489
Indian Affairs and Northern Development	1,228	1,127	1,417	1,507	1,681
Industry, Trade and Commerce	474	558	621	812	1,207
National Defence	4,108	4,391	5,077	6,028	6,992
National Health and Welfare—					
Family and youth allowances	2,093	1,726	1,851	2,020	2,231
Insurance and medical care services	3,466	3,859	3,982	4,283	4,060
Canada Assistance Plan including contracting-out payments	1,465	1,653	1,941	2,298	2,832
Old age security benefits	5,491	6,319	7,418	8,585	9,643
Other	542	509	628	682	815
	13,057	14,066	15,820	17,868	19,581
National Revenue	573	581	677	816	900
Public Works	831	1,470	1,852	2,192	2,669
Regional Economic Expansion	570	628	722	661	545
Secretary of State—					
Education support	1,442	1,608	1,693	1,730	1,677
Bilingualism development	224	190	190	196	201
Other	228	232	248	288	336
	1,894	2,030	2,131	2,214	2,214
Solicitor General	890	907	1,038	1,184	1,319
Transport	1,671	1,636	1,851	2,292	2,908
Veterans Affairs	889	934	1,016	1,140	1,283
Other departmental expenditure	1,812	1,562	1,657	2,146	2,398
Total departmental expenditure	46,295	50,205	58,796	67,474	78,276
Provision for valuation	244	211	- 730	200	1,500
Total expenditure	46,539	50,416	58,066	67,674	79,776

II. Non-budgetary Transactions

A. Loans, Investments and Advances

In 1982-83, requirements for loans, investments and advances were \$21 million or \$1,218 million below the 1981-82 level.

Loans, investments and advances to Crown corporations and agencies—Lending institutions declined \$311 million. This reflects a 1982-83 net repayment of \$60 million by the Canada Deposit Insurance Corporation compared to a \$200 million requirement in 1981-82. Requirements for Canada Mortgage and Housing Corporation were \$169 million lower in 1982-83, but there were higher requirements for the Export Development Corporation and the Farm Credit Corporation.

Loans, investments and advances to other Crown corporations and agencies rose \$308 million in 1982-83 reflecting principally a \$328 million additional requirement for Petro-Canada. With respect to loans, investments and advances other than to Crown corporations and agencies, requirements for international organizations were \$47 million higher in 1982-83 and loans, investments and advances to provincial and territorial governments were \$69 million above the 1981-82 level.

B. Specified Purpose Accounts

The requirement for the specified purpose accounts was \$220 million in 1982-83, as compared to a source of \$4,345 million in 1981-82. The shift of \$4,565 million reflects a \$3,289 million requirement in 1982-83 from the Unemploy-

ment Insurance Account compared to a 1981-82 requirement of only \$15 million. Benefit payments in 1982-83 were \$9,677 million compared with \$5,318 million in 1981-82. The increase of \$4,359 million in benefit payments was only partly covered by increases of \$152 million in employer-employee contributions and \$1,101 million in the government contribution. There were also substantial movements in the deposit and trust accounts which fell from a source of \$1,129 million in 1981-82 to a requirement of \$223 million for a swing of \$1,352 million. This reflects the payments from the oil export charges sharing account which reduced the balance in the account by \$445 million and the Canada Deposit Insurance Corporation account (\$200 million); as equivalent amounts were deposited in the accounts in 1981-82, these two items alone account for a swing of \$1,290 million between 1981-82 and 1982-83. In addition, there was an increase of \$469 million in net superannuation account receipts, from \$3,014 million in 1981-82 to \$3,483 million in 1982-83.

C. Other Transactions

Other transactions provided a net source of \$1,638 million in 1982-83 compared to \$2,169 million in 1981-82. The decline of \$531 million is mainly attributable to a \$318 million reduced source of funds from interest and matured debt and additional requirements of \$381 million in cash in transit and accounts payable, partly offset by a \$179 million additional source from outstanding cheques and warrants.

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
II. Non-budgetary transactions⁽¹⁾					
A. LOANS, INVESTMENTS AND ADVANCES, Section 7					
Crown corporations and agencies—					
Lending institutions—					
Canada Deposit Insurance Corporation.....				- 200	60
Canada Mortgage and Housing Corporation	- 52	- 366	- 66	- 199	- 30
Export Development Corporation.....	64	155	124	52	- 40
Farm Credit Corporation	- 267	- 307	- 270	- 348	- 394
Federal Business Development Bank	- 267	- 245	101	125	145
	- 522	- 763	- 111	- 570	- 259
All other Crown corporations and agencies—					
Air Canada	- 341	16	13	14	16
Atomic Energy of Canada Limited	- 242	- 216	697	8	3
Canada Development Investment Corporation					- 396
Canadian National Railways	385	- 108	- 8		- 41
Petro-Canada	- 280	- 80	- 440	- 129	- 457
Other	- 11	15	275	- 359	101
	- 489	- 373	537	- 466	- 774
	- 1,011	- 1,136	426	- 1,036	- 1,033
Other loans, investments and advances—					
Provincial and territorial governments.....	131	44	247	28	- 41
National governments including developing countries	- 330	- 384	- 309	- 276	- 273
International organizations (subscriptions less notes payable)	- 173	- 134	- 110	- 166	- 213
Veterans' Land Act Fund advances less allowance for conditional benefits	47	43	37	29	28
Government controlled corporations	4	4	- 2		88
Private sector enterprises		- 47	- 63	- 16	- 56
Miscellaneous	- 14	- 29	- 19	- 2	- 21
	- 335	- 503	- 219	- 403	- 488
Loans, investments and advances before allowance	- 1,346	- 1,639	207	- 1,439	- 1,521
Allowance for valuation of assets	244	211	- 730	200	1,500
Total loans, investments and advances after allowance for valuation of assets	- 1,102	- 1,428	- 523	- 1,239	- 21
B. SPECIFIED PURPOSE ACCOUNTS, Section 8					
Liability accounts—					
Canada Pension Plan Account	124	113	173	170	165
Superannuation accounts	1,956	1,966	2,307	3,014	3,483
Unemployment Insurance Account	271	- 150	- 682	- 15	- 3,289
Government Annuities Account	- 10	- 14	- 15	- 21	- 22
Canadian Ownership Account				75	- 8
Deposit and trust accounts	37	- 14	241	1,129	- 223
Provincial tax collection agreements account	366	118	728	- 56	- 384
Other	36	28	29	49	58
Total specified purpose accounts	2,780	2,047	2,781	4,345	- 220
C. OTHER TRANSACTIONS, Sections 9 and 12					
Cash in transit	3	- 130	- 693	16	- 736
Interest and matured debt less unamortized discount on Treasury bills....	- 509	- 38	186	1,933	1,615
Accounts payable	214	91	772	178	549
Outstanding cheques and warrants	- 243	506	9	29	208
Miscellaneous	- 30	- 13	19	13	2
Total other transactions	- 565	416	293	2,169	1,638
Net non-budgetary transactions before allowance for valuation of assets	869	824	3,281	5,075	- 103
Allowance for valuation of assets	244	211	- 730	200	1,500
Net non-budgetary transactions after allowance for valuation of assets	1,113	1,035	2,551	5,275	1,397

(1) Source/requirement (-).

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account, the objective of which is to assist in maintaining orderly conditions in the exchange markets and to effect payments by various departments for the purchase of goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund, together with Special Drawing Rights. Total foreign exchange transactions produced a requirement for Canadian dollars of \$1,177 million in 1982-83 compared to \$347 million in 1981-82.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1982-83 by \$4,875 million and Canada savings bonds by

\$7,663 million; net sales of Treasury bills amounted to \$9,750 million. In total, net unmatured debt payable in Canadian currency increased by \$22,392 million in 1982-83 compared to an increase of \$9,367 million in 1981-82.

V. Cash Balance at End of Year

Financial requirements, including foreign exchange transactions, amounted to \$24,433 million. This was partly offset by an increase of \$22,392 million in unmatured debt transactions. The excess of the increase in financial requirements over unmatured debt resulted in a decrease in the cash balance at March 31, 1983 to \$4,579 million, or \$2,041 million below the March 31, 1982 level of \$6,620 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
III. Foreign exchange transactions⁽¹⁾, Section 10					
Exchange Fund Account—Advances	-2,375	2,143	1,263	-237	-1,990
International Monetary Fund—Subscriptions	-482	-7	-930	181	64
	-2,857	2,136	333	-56	-1,926
Less: International Monetary Fund—Notes payable	-690	-39	-715	2	44
Special Drawing Rights	-243	-213	-175	70	24
	-933	-252	-890	72	68
Unmatured debt payable in foreign currencies	6,186	-2,516	-66	-219	817
Total foreign exchange transactions	4,262	-128	1,157	-347	-1,177
IV. Unmatured debt transactions⁽¹⁾, Section 11					
Marketable bonds	8,146	6,417	7,834	3,000	4,989
Canada savings bonds	1,236	-1,166	-2,269	9,166	7,663
Special non-marketable bonds	12	17	23	18	17
Treasury bills	2,240	2,790	5,445	-2,395	9,750
Notes and loans payable in foreign currencies	3,390	-2,528	-5	-585	703
	15,024	5,530	11,028	9,204	23,122
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	33	145	-83	14	-110
Canada savings bonds held on account of employees	15	6	1	24	6
Special non-marketable bonds issued to the Canada Pension Plan					
Investment Fund	12	17	23	18	17
Unmatured debt payable in foreign currencies	6,186	-2,516	-66	-219	817
	6,246	-2,348	-125	-163	730
Total unmatured debt transactions payable in Canadian currency	8,778	7,878	11,153	9,367	22,392
V. Cash balance at end of year, Section 12					
In Canadian currency	6,374	3,661	5,826	6,541	4,193
In foreign currencies	59	77	105	79	386
Total cash balance	6,433	3,738	5,931	6,620	4,579

⁽¹⁾ Source/requirement (-).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	2,124	2,367	2,689	3,282	3,446
Investment income	1,089	1,289	1,519	1,850	2,236
Disbursements—					
Pensions	- 1,328	- 1,635	- 2,011	- 2,456	- 3,036
Administration expenses	- 51	- 58	- 67	- 76	- 85
Net	1,834	1,963	2,130	2,600	2,561
Investments—Provincial government securities in Investment Fund	- 1,710	- 1,850	- 1,957	- 2,430	- 2,396
Total (net) Canada Pension Plan	124	113	173	170	165
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution ⁽¹⁾	2,104	1,167	946	1,047	2,148
Employer and employee contributions	2,865	2,860	3,399	4,887	5,039
Investment income	21	24	13	38	2
Disbursements—					
Benefits ⁽¹⁾	- 4,446	- 3,922	- 4,524	- 5,318	- 9,677
Interest payments				- 6	- 10
Administration expenses	- 273	- 279	- 516	- 663	- 791
Total (net ⁽²⁾) Unemployment Insurance Account	271	- 150	- 682	- 15	- 3,289
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	263	272	288	321	339
Employee contribution	272	282	314	331	339
Public Service corporations—Employer and employee contributions	47	54	57	128	232
Interest	375	417	608	837	981
Actuarial liability adjustment	434	630	559	951	267
Other	4	14	10	14	21
Disbursements—					
Annuities	- 302	- 357	- 409	- 466	- 523
Other	- 42	- 66	- 61	- 65	- 45
Change in unamortized portion of actuarial deficiency	1	- 194	- 104	- 375	301
Net	1,052	1,052	1,262	1,676	1,912
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	124	133	142	159	183
Employee contribution	71	74	80	91	105
Interest	311	340	480	618	755
Actuarial liability adjustment	257	284	252	454	286
Other	1	1	1	1	2
Disbursements—					
Annuities	- 220	- 242	- 267	- 292	- 315
Other	- 8	- 11	- 14	- 15	- 12
Change in unamortized portion of actuarial deficiency	90	28	19	- 151	20
Net	626	607	693	865	1,024
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	36	39	44	52	61
Employee contribution	18	20	22	27	31
Interest	45	51	59	68	103
Actuarial liability adjustment	1	13	38	51	5
Disbursements—					
Annuities	- 9	- 10	- 13	- 16	- 19
Other	- 1	- 2	- 3	- 3	- 2
Change in unamortized portion of actuarial deficiency	31	14	- 12	- 21	17
Net	121	125	135	158	196
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	63	66	74	88	81
Employee contribution	63	68	75	83	87
Public Service corporations—Employer and employee contributions	8	10	10	24	43
Other	37	59	94	159	180
Disbursements—					
Annuities	- 7	- 11	- 25	- 26	- 31
Other	- 7	- 10	- 11	- 13	- 9
Net	157	182	217	315	351
Total (net) superannuation accounts	1,956	1,966	2,307	3,014	3,483

⁽¹⁾ Including benefits to fishermen.⁽²⁾ Net of non-interest bearing and interest bearing advances.

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the

National Accounts budget balance and total financial requirements on a Public Accounts basis.

In 1982-83, National Accounts transactions resulted in a deficit of \$22,786 million. Loans and other transactions represented a net requirement of \$470 million. Foreign exchange transactions increased requirements \$1,177 million and unmatured debt transactions provided a source of \$22,392 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA EXTENDED NATIONAL ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS (in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. National Accounts transactions⁽¹⁾					
A. Revenue ⁽²⁾	39,814	45,514	53,909	66,388	66,713
B. Expenditure ⁽³⁾	- 49,411	- 54,597	- 62,903	- 75,762	- 89,499
Deficit	- 9,597	- 9,083	- 8,994	- 9,374	- 22,786
II. Loans and other transactions					
A. Loans, investments and advances	- 1,005	- 1,309	- 634	- 1,178	151
B. Cash versus accruals	- 1,007	- 348	- 1,442	1,105	79
C. Other transactions	496	295	953	1,116	- 700
Net source or requirement (-)	- 1,516	- 1,362	- 1,123	1,043	- 470
Financial requirements (excluding foreign exchange)	- 11,113	- 10,445	- 10,117	- 8,331	- 23,256
III. Foreign exchange transactions⁽⁴⁾	4,262	- 128	1,157	- 347	- 1,177
Total financial requirements ⁽⁵⁾	- 6,851	- 10,573	- 8,960	- 8,678	- 24,433
IV. Unmatured debt transactions⁽⁴⁾	8,778	7,878	11,153	9,367	22,392
Change in cash ⁽⁶⁾	1,927	- 2,695	2,193	689	- 2,041
V. Cash balance at end of year	6,433	3,738	5,931	6,620	4,579

(1) These "National Accounts transactions" are consistent with those released by Statistics Canada on August 29, 1983.

(2) "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.

(3) "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.

(4) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(5) Cash requirements (-).

(6) Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased \$325 million or 0.5% in 1982-83. This compares with an increase of \$1,055 million or 2% on a Public Accounts basis. The difference in growth rates relates to conceptual differences in treatment between the National Accounts and the Public Accounts.

These conceptual differences are mainly as follows:

- (a) There are differences in the treatment of energy taxes. In the National Accounts, the petroleum compensation charge and the Canadian Ownership charge collections are included in revenue while these items are excluded from revenue in the Public Accounts. In 1982-83, these items amounted to \$2,852 million and \$880 million or respectively 34.1% below and 0.9% above the 1981-82 levels. Recording of the petroleum compensation charge revenue is on an accrual basis in the National Accounts.
- (b) Direct taxes on persons in the National Accounts also include employer-employee contributions to unemployment insurance and government pension funds. These items, which are excluded from Public Accounts budgetary revenue, amounted to \$6,612 million in 1982-83; this was 1.6% above the 1981-82 level of \$6,511 million.
- (c) Investment income on a National Accounts basis does not include profits from gold sales, which are included in the Public Accounts. However, in addition to other "return on investments" categories of the Public Accounts, the National Accounts investment income includes interest on superannuation accounts and imputed banking services and is reduced by the amount of deficits of government business enterprises. Interest on superannuation accounts, imputed banking services and government business enterprise deficits amounted to \$2,881 million, \$75 million and \$1,116 million in 1982-83, compared to \$2,343 million, \$79 million and \$1,441 million in 1981-82. For these three categories together, the growth was \$209 million in 1982-83 or 5.4%.
- (d) In the National Accounts, corporate revenue is recorded on a liability basis rather than on the Public Accounts collection basis. In 1982-83, corporate liabilities fell \$726 million or 8.3% compared to a decline of \$979 million or 12.1% for collections on a Public Accounts basis.
- (e) In addition, the National Accounts include capital consumption allowances which are excluded from the Public Accounts. In 1982-83, capital consumption allowances amounted to \$1,080 million or 13.8% above the 1981-82 level of \$949 million.

With respect to the broad categories, direct taxes from persons on a National Accounts basis increased in 1982-83 by \$2,654 million or 8.7%. As already indicated, corporate liabilities were down \$726 million or 8.3%. Indirect taxes were down \$2,582 million or 13.4% reflecting the decline in petroleum compensation revenue. Investment income rose \$886 million or 15.4%, reflecting higher interest earned on public-held funds.

B. Expenditure

Federal government expenditure on a National Accounts basis was \$89,499 million in 1982-83, an increase of \$13,737

million or 18.1% over 1981-82. This compares with growth rates of 20.4% in 1981-82 and 15.2% in 1980-81.

Transfer payments to persons increased \$6,361 million or 32.2% and accounted for 46.3% of the total federal expenditure increase in 1982-83. This compares with rates of increase of 15.6% and 14.6% for 1981-82 and 1980-81 respectively. The largest increase in this category occurred in unemployment insurance benefits which grew \$4,345 million or 81.6% in 1982-83 reflecting the unemployment situation in that year. In addition, old age security benefits grew \$1,044 million, or 12.3% to \$9,545 million in 1982-83. Family and youth allowances increased \$211 million, or 10.5% in 1982-83. Following increases of 18% in 1980-81 and 13.7% in 1981-82, government pensions for 1982-83 increased 13.5% to \$1,470 million. Other transfers to persons increased \$586 million, or 22.2% to \$3,221 million.

Capital assistance increased \$2,253 million or 258.7% and accounts for 16.4% of the total increase in budgetary expenditure. This high growth was due to large Petroleum Incentives Program payments which were paid retroactively for 1981-82 as well as for 1982-83 after the enabling legislation had received Parliamentary approval during the 1982-83 fiscal year.

Total current goods and services grew 11.3% to \$18,995 million. This component accounts for 14% of the total increase in expenditure. The increases were 18.1% in 1981-82 and 11.9% in 1980-81. Defence goods and services expenditures increased \$1,215 million, or 20.9%, in 1982-83, while non-defence goods and services expenditures increased \$712 million, or 6.3%, to a level of \$11,960 million. Wages, salaries and supplementary labour income increased \$1,138 million, or 13.3%, to \$9,666 million while military pay and allowances increased \$256 million, or 13%, to \$2,228 million in 1982-83. Other current goods and services increased \$402 million, or 7.2%, to \$6,021 million in 1982-83 compared to a growth rate of 15.2% in 1981-82.

Interest on the public debt rose \$1,911 million or 12.9% in 1982-83 reflecting high interest rates at the beginning of that year in conjunction with an increase in outstanding debt. This increase in public debt interest compares to increases of 40.9% in 1981-82 and 26% in 1980-81. Interest on the public debt accounted for 13.9% of the total increase in expenditure in 1982-83.

Transfer payments to other levels of government increased to \$16,123 million, or 10.9% in 1982-83 compared with growth rates of 12.9% in 1981-82 and 5.9% in 1980-81. While federal contributions to the provinces for hospital insurance, medical care and post-secondary education decreased 7.9% in 1982-83 to \$4,780 million, payments under the taxation agreements increased \$830 million, or 18.5%, to \$5,323 million. Payments under the Canada Assistance Plan including contracting-out payments rose \$632 million, or 28%, to \$2,890 million in 1982-83.

Both gross capital formation and current transfers to non-residents increased \$126 million in 1982-83, by 9.4%, to \$1,463 million and 13.4% to \$1,068 million respectively. Subsidies decreased \$551 million, or 8.6% to \$5,823 million compared to increases of 11.9% in 1981-82 and 46.3% in 1980-81. This is explained by the substantial decline of \$2,033 million in 1982-83 oil import compensation payments to \$1,425 million, that offset the \$755 million increase in synthetic oil subsidies of 98.2% to \$1,524 million.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	18,432	20,803	24,536	30,563	33,217
Corporations	6,042	7,707	9,353	8,754	8,028
Non-residents	636	890	932	1,163	1,116
Total direct taxes	25,110	29,400	34,821	40,480	42,361
Indirect taxes	9,997	10,976	13,339	19,207	16,625
Other current transfers from persons	17	17	16	15	24
Investment income	4,025	4,372	4,899	5,737	6,623
Capital consumption allowances	665	749	834	949	1,080
Total revenue	39,814	45,514	53,909	66,388	66,713
B. EXPENDITURE—					
Current goods and services—					
Defence	4,152	4,320	5,072	5,820	7,035
Non-defence	8,185	8,601	9,381	11,248	11,960
Total current goods and services	12,337	12,921	14,453	17,068	18,995
Transfer payments to persons	14,678	14,933	17,114	19,776	26,137
Subsidies	2,280	3,893	5,697	6,374	5,823
Capital assistance	560	619	656	871	3,124
Current transfers to non-residents	729	795	779	942	1,068
Interest on the public debt	6,857	8,370	10,544	14,855	16,766
Transfers to provinces	10,449	11,839	12,574	14,217	15,841
Transfers to local governments	370	316	303	322	282
Gross capital formation	1,151	911	783	1,337	1,463
Total expenditure	49,411	54,597	62,903	75,762	89,499

II. Loans and Other Transactions

A. Loans, Investments and Advances

Loans, investments and advances, on an Extended National Accounts basis, provided a source of \$151 million in 1982-83 or a swing of \$1,329 million from the 1981-82 requirement of \$1,178 million. As with the Public Accounts, the decline in loans, investments and advances reflects the substantial increase in 1982-83 in the allowance for valuation. Loans, investments and advances to lending institutions were \$219 million in 1982-83 compared to \$578 million in 1981-82.

B. Accrual Accounts

This category reflects mainly the difference between the cash recording on the Public Accounts basis and the accrual

recording of the National Accounts. The category also records several items such as cash in transit, accounts payable and accrued interest; these items are generally of a capital nature and are not included in the National Accounts revenue and expenditure categories. These accrual accounts amounted to \$79 million in 1982-83 compared to \$1,105 million in 1981-82.

C. Other Transactions

Other transactions amounted to a requirement of \$700 million in 1982-83 compared to a source of \$1,116 million in 1981-82. This category includes the provincial tax collection agreements account and other deposit and trust accounts that are not included in the National Accounts revenue and expenditure categories.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1979	1980	1981	1982	1983
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions					
Canada Deposit Insurance Corporation				- 200	60
Canada Mortgage and Housing Corporation	- 52	- 366	- 66	- 199	- 30
Export Development Corporation	- 51	- 44	19	3	- 40
Farm Credit Corporation	- 267	- 307	- 270	- 348	- 394
Veterans' Land Act	47	43	37	29	28
Federal Business Development Bank	- 267	- 245	101	125	145
Municipal Development and Loan Board	11	11	12	12	12
	- 579	- 908	- 167	- 578	- 219
Regional economic development—					
Stabilization and development loans to provinces	8	8	8	9	9
Regional Economic Expansion	- 2	8	7	14	14
Industry, Trade and Commerce—Miscellaneous loans	1	- 1	- 15	- 1	88
Electrical loans	- 18	- 8	- 3	- 1	- 4
	- 11	7	- 3	21	107
Transportation and communications—					
Air Canada	- 341	16	13	14	16
Canadian National Railways	385	- 108	- 8		41
Canadian Broadcasting Corporation	- 10	- 4	188		
Other	- 10	- 5		9	7
	24	- 101	193	23	32
Loans to other levels of government—					
Other levels of government—Domestic	113	1	167	- 7	- 84
Other levels of government—International	- 215	- 218	- 229	256	273
International organizations	173	134	- 110	166	213
	- 275	- 351	- 172	- 429	570
Miscellaneous—					
Petro-Canada	- 280	- 80	- 440	- 129	- 457
Other	- 8	- 15	10	- 286	- 178
	- 288	- 95	- 430	- 415	- 635
Total loans, investments and advances before allowance for valuation ..	- 1,129	- 1,448	- 579	- 1,378	- 1,349
Allowance for valuation of assets	124	139	- 55	200	1,500
Total loans, investments and advances after allowance for valuation	- 1,005	- 1,309	- 634	- 1,178	151
B. ACCRUAL ACCOUNTS—					
Interest and matured debt	- 386	145	399	1,848	1,677
Supplementary period accounts	191	- 303	- 543	- 1,295	- 1,686
Corporate income tax	- 424	- 815	- 1,076	263	354
Oil export charges	- 37	- 76	- 23	97	- 643
Gross capital formation	- 108	195	- 208	163	169
Outstanding cheques and warrants	- 243	506	9	29	208
Total cash versus accruals	- 1,007	- 348	- 1,442	1,105	79
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	366	118	728	- 56	- 384
Other	130	177	225	1,172	- 316
Total other transactions	496	295	953	1,116	- 700
Net source or requirement (-)	- 1,516	- 1,362	- 1,123	1,043	- 470

SECTION 2

**1982-83
PUBLIC ACCOUNTS**

Audited Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Preface to the audited financial statements of the Government of Canada	2.2
Statement of transactions	2.5
Statement of revenue and expenditure	2.6
Statement of assets and liabilities	2.8
Statement of use of appropriations	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.15

PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The accounting policies adopted by the Government and summarized in Note 1 to the financial statements, are the result of continuing developments over the years, and form the basis for the preparation of the financial statements, designed primarily to provide an accounting of the financial resources appropriated by Parliament. The fundamental requirement to report compliance with legislative authority results in the presentation of financial information in a manner significantly different from that found in the private sector. The accrual basis of accounting used in the private sector best reflects the costs incurred to earn revenues; the policies followed by the Government, under which revenue is on the cash basis and expenditure (use of appropriations) is generally on the accrual basis, best accommodate reporting to Parliament.

The four financial statements in this section, together with the accompanying notes, are presented for audit in compliance with Section 55 of the Financial Administration Act. These statements form the basis of the Government's accounting for the management of the financial authorities granted by Parliament. Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide information supporting the financial statements.

The first financial statement is the Statement of Transactions, which summarizes all transactions of the Government, as defined in Note 1 (ii), and shows how the financial requirements were met, and the effect of all transactions on the cash balance. The financial transactions are classified into four main categories: budgetary, non-budgetary, foreign exchange, and unmatured debt.

The first category, budgetary transactions, consists of all the transactions which enter into the calculation of the annual deficit or surplus of the Government, that is the receipts from tax and non-tax revenue together with the expenditures authorized by Parliament. Revenue is recognized only when received and does not include amounts due but not collected. Budgetary expenditure, however, is recorded generally on the accrual basis. Expenditure includes charges for work performed, goods received, services rendered, transfer payments made, amortization of the actuarial deficiencies of the three main superannuation accounts, a provision for estimated losses on realization of recorded assets, and accruals for interest on unmatured debt. Fixed assets, which include land, buildings, works and equipment, are not capitalized but are charged to budgetary expenditure at the time of acquisition or construction. Budgetary expenditure does not include amounts payable or accrued at the year end, for items to be paid from statutory authorities on which Parliament has not imposed annual ceilings, employee termination benefits, unpaid annual vacation entitlements, and the indexing of pensions.

The second category, non-budgetary transactions, consists of loans, investments and advances made by the Government, the Government's liability to outside parties from its role of administrator of certain public moneys received or collected for special purposes, and other liabilities recorded as a result of the budgetary accruals mentioned above. These transactions account for the change in the financial claims due to or financial obligations owing by the Government, in accordance with the accounting policies referred to in Note 1 to the financial statements.

The third category, foreign exchange transactions, reflects transactions with the Exchange Fund Account, the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar, together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions also include unmatured debt payable in foreign currencies.

The fourth category, unmatured debt transactions, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is the net changes in the amounts owing for such debt instruments as marketable bonds, Canada savings bonds and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure. This statement gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions. The annual deficit or surplus represents the difference between the expenditures and the revenues of the year, in accordance with the accounting policies previously summarized.

The third statement is the Statement of Assets and Liabilities. Since this statement is based on the Government's accounting policies, it does not parallel the conventional balance sheet presented in the private sector. More particularly, fixed assets having been accounted for as expenditures, are recorded at the nominal value of \$1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. The effect of inflation on the economic value of the Government's reported assets and liabilities has not been reflected. It is generally recognized that inflation tends to reduce the value of financial assets and liabilities while at the same time increasing the recorded value of fixed assets. Thus it should be noted that the difference between the net recorded assets and liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; in no way does this difference reflect the Government's net worth.

The fourth statement is the Statement of Use of Appropriations, which summarizes, by department, the use, during the year, of parliamentary appropriations for budgetary expenditure, and loans, investments and advances.

These four financial statements, when read in conjunction with the notes thereto, present fairly, in the opinion of the Government, the revenue, expenditure, assets and liabilities of the Government of Canada. Fair presentation is achieved through the consistent application of the significant accounting policies, which are summarized in Note 1 to the financial statements.

GOVERNMENT OF CANADA

Statement of Transactions
for the Year Ended March 31, 1983
(in millions of dollars)

	1983	1982
BUDGETARY TRANSACTIONS		
Revenue	55,123	54,068
Expenditure	- 79,776	- 67,674
Deficit	- 24,653	- 13,606
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	- 21	- 1,239
Specified purpose accounts	- 220	4,345
Other transactions	1,638	2,169
Net source	1,397	5,275
Financial requirements (excluding foreign exchange)	- 23,256	- 8,331
FOREIGN EXCHANGE TRANSACTIONS⁽²⁾		
Total financial requirements ⁽¹⁾	- 1,177	- 347
	- 24,433	- 8,678
UNMATURED DEBT TRANSACTIONS⁽²⁾		
Change in cash	22,392	9,367
	- 2,041	689
CASH BALANCE AT END OF YEAR		
	4,579	6,620

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

(1) Cash requirements (-).

(2) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

September 15, 1983.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

**Statement of Revenue and Expenditure
for the Year Ended March 31, 1983**
(in millions of dollars)

	1983			1982		
	Gross revenue	Revenue credited to appropriations	Net revenue	Gross revenue	Revenue credited to appropriations	Net revenue
REVENUE						
<i>TAX REVENUE</i>						
Income tax—						
Personal	26,330		26,330	24,046		24,046
Corporation	7,139		7,139	8,118		8,118
Non-resident	998		998	1,018		1,018
	34,467		34,467	33,182		33,182
Excise taxes and duties—						
Sales tax	5,894		5,894	6,185		6,185
Customs import duties	2,831		2,831	3,439		3,439
Excise duties	1,274		1,274	1,175		1,175
Other	883	198	685	752	188	564
	10,882	198	10,684	11,551	188	11,363
Energy taxes—						
Petroleum and gas revenue tax and incremental oil revenue tax	1,960		1,960	864		864
Natural gas and gas liquids tax	1,264		1,264	998		998
Excise tax—Gasoline	408		408	436		436
Oil export charges	392		392	519		519
Petroleum compensation charge	3,031	3,031		3,792	3,792	
Special petroleum compensation charge				473		473
	7,055	3,031	4,024	7,082	3,792	3,290
Other tax revenue	17,937	3,229	14,708	18,633	3,980	14,653
	132		132	120		120
TOTAL TAX REVENUE	52,536	3,229	49,307	51,935	3,980	47,955
<i>NON-TAX REVENUE</i>						
Return on investments—						
Bank of Canada	1,879		1,879	1,853		1,853
Canada Mortgage and Housing Corporation	892		892	873		873
Exchange Fund Account	812		812	763		763
Interest on bank deposits	433		433	701		701
Farm Credit Corporation	346		346	285		285
Other return on investments	721	66	655	668	53	615
	5,083	66	5,017	5,143	53	5,090
Refunds of previous years' expenditure	186		186	153		153
Services and service fees	1,772	1,632	140	1,489	1,366	123
Privileges, licences and permits	249	128	121	246	126	120
Proceeds from sales	337	255	82	301	234	67
Bullion and coinage	54		54	70		70
Premium and discount on exchange	11	(1)	11	(1)	(1)	(1)
Other non-tax revenue	1,663	1,458	205	1,713	1,223	490
	4,272	3,473	799	3,972	2,949	1,023
TOTAL NON-TAX REVENUE	9,355	3,539	5,816	9,115	3,002	6,113
TOTAL REVENUE	61,891	6,768	55,123	61,050	6,982	54,068

	1983			1982		
	Gross expenditure	Revenue credited to appropriations	Net expenditure	Gross expenditure	Revenue credited to appropriations	Net expenditure
EXPENDITURE						
Agriculture	1,020	10	1,010	1,152	10	1,142
Communications	1,721	145	1,576	1,229	95	1,134
Consumer and Corporate Affairs	457		457 ⁽²⁾	790		790 ⁽²⁾
Economic Development	18		18	13		13
Employment and Immigration	4,320	790	3,530	2,877	668	2,209
Energy, Mines and Resources	6,112	3,064	3,048	5,195	3,797	1,398
Environment	841	24	817	700	22	678
External Affairs	1,667	15	1,652	1,452	13	1,439
Finance	22,496	7	22,489	19,830	6	19,824
Fisheries and Oceans	486	3	483	443	2	441
Governor General	4		4	4		4
Indian Affairs and Northern Development	1,681		1,681	1,507		1,507
Industry, Trade and Commerce	1,207		1,207	812		812
Justice	217		217	200		200
Labour	101	19	82	82	11	71
National Defence	7,296	304	6,992	6,331	303	6,028
National Health and Welfare	19,614	33	19,581	17,898	30	17,868
National Revenue	954	54	900	868	52	816
Parliament	167		167	151		151
Privy Council	72		72	64		64
Public Works	3,204	535	2,669	2,516	324	2,192
Regional Economic Expansion	545		545	661		661
Science and Technology	608	12	596	496	10	486
Secretary of State	2,225	11	2,214	2,225	11	2,214
Social Development	131		131	4		4
Solicitor General	1,668	349	1,319	1,503	319	1,184
Supply and Services	1,137	738	399	1,084	690	394
Transport	3,545	637	2,908	2,895	603	2,292
Treasury Board	247	18	229	334	16	318
Veterans Affairs	1,283		1,283	1,140		1,140
TOTAL DEPARTMENTAL EXPENDITURE	85,044	6,768	78,276	74,456	6,982	67,474
PROVISION FOR VALUATION			1,500			200
TOTAL EXPENDITURE			79,776			67,674
TOTAL REVENUE			55,123			54,068
DEFICIT			24,653			13,606

The accompanying notes are an integral part of this statement.

Details of revenue and expenditure can be found in Sections 5 and 6 of this volume and in Volume II.

(1) Less than \$500,000.

(2) Includes the net expenditure for the Canada Post Corporation.

September 15, 1983.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities

as at March 31, 1983

(in millions of dollars)

	1983	1982	Net increase or decrease (-)
ASSETS			
<i>LOANS, INVESTMENTS AND ADVANCES, Table 7.1, Section 7—</i>			
Crown corporations and agencies—			
Lending institutions—			
Canada Deposit Insurance Corporation	140	200	- 60
Canada Mortgage and Housing Corporation	10,418	10,388	30
Export Development Corporation	924	884	40
Farm Credit Corporation	4,121	3,727	394
Federal Business Development Bank	886	1,031	- 145
	16,489	16,230	259
All other Crown corporations and agencies—			
Air Canada	592	608	- 16
Atomic Energy of Canada Limited	870	873	- 3
Canada Development Investment Corporation	396		396
Canadian National Railways	2,794	2,753	41
Petro-Canada	2,030	1,573	457
Other	1,693	1,794	- 101
	8,375	7,601	774
Total Crown corporations and agencies	24,864	23,831	1,033
Other loans, investments and advances—			
Provincial and territorial governments	1,249	1,208	41
National governments including developing countries, Table 7.7, Section 7.....	4,048	3,775	273
International organizations	2,917	2,585	332
Less: notes payable	1,099	980	119
	1,818	1,603	213
Veterans' Land Act Fund advances less allowance for conditional benefits	255	283	- 28
Government controlled corporations	400	488	- 88
Private sector enterprises	322	266	56
Miscellaneous	288	267	21
	8,380	7,892	488
	33,244	31,723	1,521
Less: allowance for valuation	4,000	2,500	1,500
TOTAL LOANS, INVESTMENTS AND ADVANCES	29,244	29,223	21
<i>FOREIGN EXCHANGE ACCOUNTS, Table 10.1, Section 10—</i>			
Exchange Fund Account—Advances, Table 10.2, Section 10	4,166	2,176	1,990
International Monetary Fund—Subscriptions	2,716	2,780	- 64
	6,882	4,956	1,926
Less: International Monetary Fund—Notes payable	2,283	2,327	- 44
Special Drawing Rights	1,040	1,064	- 24
	3,323	3,391	- 68
TOTAL FOREIGN EXCHANGE ACCOUNTS	3,559	1,565	1,994
CASH IN TRANSIT , Table 12.1, Section 12	2,566	1,830	736
CASH , Table 12.2, Section 12	4,579	6,620	- 2,041
FIXED ASSETS (valued at one dollar), Section 12			
NET RECORDED ASSETS	39,948	39,238	710
ACCUMULATED DEFICIT , Table 12.5, Section 12	119,522	94,869	24,653
TOTAL	159,470	134,107	25,363

	1983	1982	Net increase or decrease (-)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 8.1, Section 8—			
Canada Pension Plan Account	24,108	21,547	2,561
Less: provincial government securities held by the Canada Pension Plan Investment Fund	22,764	20,368	2,396
	1,344	1,179	165
Superannuation accounts	30,672	27,528	3,144
Less: unamortized portion of actuarial deficiencies	1,846	2,185	- 339
	28,826	25,343	3,483
Unemployment Insurance Account	- 252	- 318	66
Less: interest bearing loans	3,390	35	3,355
	- 3,642	- 353	- 3,289
Government Annuities Account	1,150	1,172	- 22
Canadian Ownership Account			
Canadian Ownership special charge	1,676	786	890
Less: investments	1,609	711	898
	67	75	- 8
Deposit and trust accounts	1,758	1,981	- 223
Provincial tax collection agreements account	1,031	1,415	- 384
Other	436	378	58
TOTAL SPECIFIED PURPOSE ACCOUNTS	30,970	31,190	- 220
OTHER LIABILITIES, Table 9.1, Section 9—			
Interest and matured debt	8,398	6,721	1,677
Less: unamortized discount on Treasury bills	688	626	62
	7,710	6,095	1,615
Accounts payable	2,991	2,442	549
Outstanding cheques and warrants	2,530	2,322	208
Miscellaneous	114	112	2
TOTAL OTHER LIABILITIES	13,345	10,971	2,374
UNMATURED DEBT, Tables 11.1 and 11.9, Section 11—			
Payable in Canadian currency—			
Marketable bonds	48,304	43,429	4,875
Canada savings bonds	32,641	24,978	7,663
Special non-marketable bonds	171	154	17
Treasury bills	29,125	19,375	9,750
	110,241	87,936	22,305
Less: Government's holdings of unmatured debt—			
Marketable bonds	(1)	110	- 110
Canada savings bonds held on account of employees	137	131	6
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	171	154	17
	308	395	- 87
	109,933	87,541	22,392
Payable in foreign currencies—			
Marketable bonds	3,409	3,295	114
Notes and loans payable in foreign currencies	1,825	1,122	703
	5,234	4,417	817
Less: Government's holdings of unmatured debt—			
Marketable bonds	12	12	(1)
	5,222	4,405	817
TOTAL UNMATURED DEBT	115,155	91,946	23,209
TOTAL	159,470	134,107	25,363

The accompanying notes are an integral part of this statement.

Details of assets and liabilities can be found in Sections 7 to 12 of this volume.

(1) Less than \$500,000.

September 15, 1983.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Use of Appropriations
for the Year Ended March 31, 1983

(in millions of dollars)

	Appropriations	Used in the current year	Balances		Carried forward	Used in the previous year
			Lapsed	Overexpended		
Agriculture—Budgetary	1,057	1,010	26		21	1,142
Non-budgetary	899	579			320	416
Communications—Budgetary	1,612	1,576	17		19	1,134
Non-budgetary	42	- 1	(1)		43	4
Consumer and Corporate Affairs—Budgetary	479	457 ⁽²⁾	22			790 ⁽²⁾
Non-budgetary	500				500	
Economic Development—Budgetary	23	18	5			13
Employment and Immigration—Budgetary	3,671	3,530	141			2,209
Non-budgetary	17	2			15	2
Energy, Mines and Resources—Budgetary	10,885	3,048	7,753		84	1,398
Non-budgetary	5,050	527	11		4,512	119
Environment—Budgetary	844	817	27			678
External Affairs—Budgetary	1,775	1,652	117		6	1,439
Non-budgetary	9,882	493	20		9,369	326
Finance—Budgetary	22,493	22,489	4			19,824
Non-budgetary	3,846	134	(1)		3,712	369
Fisheries and Oceans—Budgetary	510	483	27			441
Non-budgetary	30	6			24	7
Governor General—Budgetary	4	4	(1)			4
Indian Affairs and Northern Development—Budgetary	1,727	1,681	31		15	1,507
Non-budgetary	106	51	6		49	32
Industry, Trade and Commerce—Budgetary	1,286	1,207	81	2		812
Non-budgetary	912	- 135	4		1,043	- 111
Justice—Budgetary	227	217	10			200
Labour—Budgetary	89	82	7			71
Non-budgetary	(1)	(1)			(1)	1
National Defence—Budgetary	7,049	6,992	68	11		6,028
Non-budgetary	13				13	
National Health and Welfare—Budgetary	19,597	19,581	30	14		17,868
National Revenue—Budgetary	913	900	13			816
Parliament—Budgetary	175	167	8			151
Privy Council—Budgetary	78	72	6			64
Public Works—Budgetary	2,818	2,669	97		52	2,192
Non-budgetary	5,407	325	17		5,065	577
Regional Economic Expansion—Budgetary	784	545	239			661
Non-budgetary	27	2	(1)		25	4
Science and Technology—Budgetary	611	596	15			486
Secretary of State—Budgetary	2,233	2,214	13		6	2,214
Social Development—Budgetary	131	131	(1)			4
Non-budgetary	460	1			459	300
Solicitor General—Budgetary	1,366	1,319	47		(1)	1,184
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	668	399	10		259	394
Non-budgetary	18	- 2			20	- 2
Transport—Budgetary	3,082	2,908	91	2	85	2,292
Non-budgetary	975	46	1		928	- 7
Treasury Board—Budgetary	511	229	282			318
Veterans Affairs—Budgetary	1,306	1,283	23			1,140
Non-budgetary	312	- 31			343	- 32
TOTAL BUDGETARY	88,004	78,276	9,210	29	547	67,474
TOTAL NON-BUDGETARY	28,496	1,997	59		26,440	2,005

The accompanying notes are an integral part of this statement.

Details of use of appropriations can be found in Volume II.

⁽¹⁾ Less than \$500,000.⁽²⁾ Includes the net expenditure for the Canada Post Corporation.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 15, 1983.

MARSHALL A. COHEN,
Deputy Minister of Finance.PIERRE P. SICARD,
Deputy Receiver General for Canada.

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts (formerly the British North America Acts), and in the Financial Administration Act and other legislation.

i. Basic concepts

The two basic concepts on which the Government's accounting system is based are found in the Constitution Acts (formerly the British North America Acts): first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (referred to as statutory appropriations). Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which granted. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which granted.

ii. Government of Canada as an accounting entity

For purposes of maintaining the accounts of Canada and preparing the Public Accounts as required by the Financial Administration Act, the Government of Canada is defined as all the departments named in Schedule A of the Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. The financial statements of these Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not combined with those of the Government, but appear separately in Volumes I and II. These accounts and funds include the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account and other similar accounts.

iii. Classification of financial transactions

The financial transactions of the Government as recorded in the accounts of Canada and reflected in the Public Accounts are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are disclosed on the Government's Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on a net basis on the Statement of Assets and Liabilities.

For purposes of accounting and reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers, and presents figures for the previous year adjusted where necessary to provide consistency.

iv. Budgetary revenue

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan, the Unemployment Insurance Account, the superannuation accounts, other specified purpose accounts and other liability accounts.

In the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue credited to appropriations.

v. Budgetary expenditure

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan, the superannuation accounts, the Unemployment Insurance Account except for benefits to fishermen, other specified purpose accounts and other liability accounts.

In the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue credited to appropriations.

vi. *Assets*

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

vii. *Liabilities*

Liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial obligations are not reported on the Statement of Assets and Liabilities. These include amounts for: items to be paid from statutory authorities on which Parliament has not imposed annual ceilings; unused annual vacation and benefits payable upon termination of employment; and, actuarial liabilities arising from the indexing to the cost of living of superannuate pensions and annuities.

viii. *Fixed assets*

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

ix. *Accumulated deficit*

The accumulated deficit consists of the annual deficits and surpluses since Confederation, together with the write-off of certain amounts charged directly to this account.

x. *Valuation of assets and liabilities***ASSETS**

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable except for liabilities for the superannuation accounts of the Canadian Forces, the Public Service and the Royal Canadian Mounted Police, and the Government Annuities Account, which are valued on the actuarial basis.

The Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on the actuarial basis. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the balance in the Canada Pension Plan Account.

xi. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Change in Financial Statement Presentation

A new category, Energy taxes, has been included under Tax revenue—Excise taxes and duties in the Statement of Revenue and Expenditure. This new category presents amounts received by the Government under the authority of all acts and regulations pertaining to the administration of the energy program.

3. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees by the Government, and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1983 amounted to \$6,894 million and are summarized in the following table:

	(in millions of dollars)	
	1983	1982
i) Explicit guarantees by the Government:		
Obligations of entities that are not agents—		
Borrowings by Crown corporations	170	178
Borrowings by other than Crown corporations	1,744	1,457
Insurance programs of the Government	535	332
Other explicit guarantees	2,129	1,789
ii) Pending and threatened litigation	2,316	2,136
	6,894	5,892

Details can be found in Section 12 of this volume.

4. Financial Information Regarding Agent Crown Corporations

All assets and liabilities of agent Crown corporations are assets and liabilities of the Government, because of the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only the financial transactions between the Government and agent Crown corporations, are recorded in the accounts of Canada.

Although borrowings by agent Crown corporations from lenders other than the Government are considered direct liabilities of the Government, such borrowings are not included in the accounts of Canada since they are intended to be, and in practice are, repaid directly by the corporations.

The following table summarizes financial information regarding agent Crown corporations as at March 31, 1983. For corporations with financial year ends other than March 31, unaudited financial information is included in this table.

	(in millions of dollars)	
	1983	1982
ASSETS		
Total assets excluding claims against the Government and Crown corporations	38,489	36,216
LIABILITIES		
Liabilities to other than Government		
Borrowings	8,737	7,252
Other	5,353	5,562
	14,090	12,814
NET ASSETS	24,399	23,402
EQUITY OF THE GOVERNMENT		
Obligations to the Government and Crown corporations	19,180	19,618
Less: claims against the Government and Crown corporations	996	1,314
	18,184	18,304
Share capital and contributed surplus	7,349	4,923
Accumulated deficit (-) / retained earnings	- 1,134	175
TOTAL EQUITY	24,399	23,402
Contingent liabilities	768	384

Details can be found in Section 7 of this volume.

5. Insurance Programs

Certain agent Crown corporations operate insurance programs. In the event that such corporations did not have sufficient funds to meet their obligations, the Government would provide the required financing through appropriations, either budgetary or non-budgetary.

The following table summarizes information regarding such insurance programs. The information has not been audited since the corporations have financial year ends other than March 31, 1983.

Programs	(in millions of dollars)			
	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision
Canada Deposit Insurance Corporation				
Current year	118,487	- 2	(2)	257
Previous year	108,937	- 15	1	230
Canada Mortgage and Housing Corporation				
Mortgage insurance fund ⁽¹⁾				
Current year	29,647	- 57	46	- 270
Previous year	27,254	24	82	- 216
Home improvement loan insurance fund				
Current year	4	(2)	(2)	7
Previous year	13	(2)	(2)	6
Rental guarantee fund				
Current year				27
Previous year				24
Export Development Corporation				
Export insurance contracts entered into on its own behalf				
Current year	1,824	2	4	15
Previous year	1,924	(2)	2	17

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

⁽¹⁾ The Corporation's valuation of this fund as at March 31, 1983 disclosed an actuarial deficiency estimated at approximately \$270 million. This valuation is based on assumed future trends.

⁽²⁾ Less than \$500,000.

6. International Development Assistance—Loans and Subscriptions

i. Loans to developing countries

Included in loans to National governments of \$4,048 million (\$3,775 million in 1982) are loans to developing countries in the amount of \$2,698 million (\$2,431 million in 1982). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars)	
			1983	1982
20 years	5 years	5%	35	35
25 years	5 years	6%	1	1
30 years	7 years	3%	178	178
30 years	7 years	*	9	8
35 years	5 years	*	4	4
40 years	10 years	*	1	1
50 years	10 years	*	2,470	2,204
			2,698	2,431

* Interest-free.

During the year, loan interest and commitment/service charges of \$4 million (\$5 million in 1982) was received from developing countries. Details can be found in Sections 7 and 14 of this volume and in Section 8 of Volume II.

ii. *Subscriptions and loans to international organizations*

Included in loans, investments and advances—International organizations of \$2,917 million (\$2,585 million in 1982) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of \$2,453 million (\$2,175 million in 1982). These subscriptions and loans are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to the loan assistance set out in sub-section i. Subscriptions to international organizations do not provide a return on investment. They are repayable on termination of the organization or on Canada's withdrawal therefrom. Details can be found in Sections 7 and 14 of this volume.

7. Transactions Internal to the Government

Total revenue and total expenditure include transactions which are internal to the Government. These amounts are as follows:

	(in millions of dollars)	
	1983	1982
Credited to appropriations	1,548	1,324
Credited to revenue	139	110
	1,687	1,434



OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the following financial statements of the Government of Canada for the year ended March 31, 1983:

- Statement of Transactions;
- Statement of Revenue and Expenditure;
- Statement of Assets and Liabilities; and
- Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, except as described in Reservation 1, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements on a basis consistent with that of the preceding year. However, in my opinion, because of Reservations 2, 3 and 4, these stated accounting policies are inappropriate for a fair presentation of the assets and liabilities and revenues and expenditures of the Government of Canada.

Reservation 1: Failure To Comply With Stated Accounting Policy

During the year, \$674 million of oil export charges collected in the current and prior years (\$229 million and \$445 million respectively) have been paid to certain oil-producing provinces. Amounts collected have been excluded from revenue and payments made have been excluded from expenditure, in contravention of the accounting policies stated in Notes 1(iv) and (v) to the financial statements. These stated policies provide that revenue shall consist of all tax and non-tax receipts, and expenditure shall consist of all charges to budgetary appropriations, which affect the deficit or surplus of the Government. As a consequence, revenue for the year from oil export charges is understated by \$229 million (\$445 million in 1982) and expenditure of the Department of Energy, Mines and Resources for the year is understated by \$674 million. Although there is no effect on the accumulated deficit at year end, the deficit for the year is understated by \$445 million (1982 deficit overstated by \$445 million).

Reservation 2: Fragmented Reporting Of Government Activities

Although the financial statements are entitled "The Financial Statements of the Government of Canada", certain activities of government are excluded, as described in Note 1(ii). As a result, the financial statements do not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures. In my view, the accounting entity as defined in Note 1(ii) is inadequate in the following two respects.

- (i) Significant departmental activities are reported in separate financial statements or accounts that are not combined in the Government's financial statements. These separate financial statements or accounts are presented in the other sections of Public Accounts Volume I indicated below.

- Unemployment Insurance Account (Section 8)
- Canadian Ownership Account (Section 8)
- Exchange Fund Account (Section 10)
- Canada Pension Plan Account (Section 8)
- other similar Accounts (Section 8)

The reporting of transactions in the Unemployment Insurance Account (UIA) and the Canadian Ownership Account (COA) illustrates my concern.

For the UIA, accumulated benefits paid and administrative expenditures are reduced by accumulated revenues from employee and employer contributions and the Government's share of benefits paid; and the resulting amount is reported as a reduction of liabilities. In my view, transactions of the UIA should be consolidated in the Government's financial statements, with employee and employer contributions included in reported revenues, and benefits and administrative expenditures included in reported expenditures. If UIA transactions were reported in this manner, liabilities and accumulated deficit would be increased by \$3,642 million (\$353 million in 1982), revenues increased by \$5,039 million (\$4,887 million in 1982), and expenditures increased by \$8,328 million (\$4,902 million in 1982). The deficit for the year would be increased by \$3,289 million (\$15 million in 1982).

For the COA, accumulated levies of \$1,676 million received in respect of oil and gas charges, reduced by accumulated investments of \$1,609 million in Petro-Canada, is reported as a liability. If the investments were reported as assets and the levies reported as revenue, as in my view they should be, assets would be increased by \$1,609 million (\$711 million in 1982), liabilities reduced by \$67 million (\$75 million in 1982), and accumulated deficit reduced by \$1,676 million (\$786 million in 1982). The deficit for the year would be reduced by \$890 million (\$786 million in 1982).

The effect of UIA and COA transactions on the financial statements is significant and readily quantifiable and, in my view, can be resolved with little further study. However, in the case of accounting for activities reported in the Exchange Fund and Canada Pension Plan Accounts, while the effects are significant and quantifiable, further study by the Government is required to determine how and to what extent these activities should be included in the Government's financial statements to best satisfy the information needs of users.

- (ii) Investments in Crown-owned corporations and agencies at March 31, 1983 amounted to approximately \$25 billion, or 57 per cent of the Government's recorded assets. The assets, liabilities, revenues and expenditures reported in the separate financial statements of these entities are not consolidated in the accompanying financial statements. Further study by the Government is required to determine to what extent the activities of such corporations and agencies should be consolidated, and for those not consolidated, what alternative presentation would be appropriate. Until this fundamental question is resolved, I am unable to determine the effect of this matter on the Government's financial statements.

Reservation 3: Assets Reported At Amounts In Excess Of Their Value

When the international development assistance loans and subscriptions identified in Note 6 to the financial statements are issued, they are recorded as assets at the full amounts advanced in accordance with Notes 1(vi) and (x). At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 6. In my view, any excess of amounts advanced over asset value received confers a benefit and constitutes expenditure in respect of international development assistance, which should be recorded and reported as such on the Statement of Revenue and Expenditure. I have estimated that if the loans and subscriptions described above were reported in this manner, reported assets would be decreased and accumulated deficit increased by approximately \$4.4 billion (\$3.9 billion in 1982). The deficit for the year would be increased by approximately \$500 million (\$500 million in 1982).

Reservation 4: Unrecorded Liabilities

As stated in Note 1(vii), financial obligations are not recorded in respect of amounts payable under statutory authorities on which Parliament has not imposed annual ceilings, earned and unpaid annual vacation leave, employee termination benefits and actuarial liabilities arising from the indexing provisions of employee pension plans. In addition, no provision is recorded for obligations arising from losses suffered by Canadair Limited, The de Havilland Aircraft of Canada, Limited and other troubled companies whose debt is guaranteed by the Government. In my view, all these financial obligations should be appropriately recorded and reported in the financial statements to provide a more complete disclosure of liabilities. I have estimated that if these obligations were recorded, reported liabilities and accumulated deficit would be increased by at least \$16.5 billion (\$14.5 billion in 1982). The deficit for the year would be increased by at least \$2.0 billion (\$3.0 billion in 1982).

Additional information and comments on these reservations are included in my observations on the financial statements in Section 3 of this volume.

Ottawa, Canada
September 15, 1983

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

**1982-83
PUBLIC ACCOUNTS**

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Introduction	3.2
Reservation 1: Failure to comply with stated accounting policy..	3.2
Reservation 2: Fragmented reporting of government activities ..	3.3
Reservation 3: Assets reported at amounts in excess of their value	3.5
Reservation 4: Unrecorded liabilities	3.6
Reporting of summary financial information	3.8

Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1983, which together with my opinion, are included in Section 2 of this volume. These financial statements are the Statement of Transactions, the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities, and the Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act. This section provides that:

"The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the Minister of Finance may present for audit and shall express his opinion as to whether they present *fairly* information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have." (italics added)

The word *fairly* is used to express the auditor's judgement as to the appropriateness of the selection and application of accounting principles to the particular circumstances of an enterprise. Because of the significant and pervasive effect on the financial statements of the matters reported in my reservations concerning the appropriateness of three of the Government's stated accounting policies, I have concluded that:

"... these stated accounting policies are inappropriate for a *fair* presentation of the assets and liabilities and revenues and expenditures of the Government of Canada." (italics added)

My opinion includes four reservations. They address the same issues reported last year. The first reservation concerns a failure by the Government to comply with its own stated accounting policies. The second, third and fourth reservations concern the appropriateness of the Government's stated accounting policies. Because of its significant deficit in 1983, I have used the Unemployment Insurance Account to further illustrate my concern with the fragmented reporting of government activities. Also, I have included in my estimate of unrecorded liabilities a provision for obligations arising from losses suffered by Canadair Limited, The de Havilland Aircraft of Canada, Limited, and other troubled companies whose debt is guaranteed by the Government.

The observations that follow provide additional explanatory information on these four reservations, and comment on the reporting of summary financial information.

Reservation 1: Failure to Comply with Stated Accounting Policy

In my opinion on the financial statements, I call attention to a \$229 million understatement of oil export charge revenue (\$445 million in 1982) and a related understatement of \$674 million of expenditure of the Department of Energy, Mines and Resources.

I take exception to the accounting and reporting of oil export charge revenue and related expenditure because it results, in my view, in:

- an incomplete reporting of revenues received, which is contrary to the accounting policy requirement stated in Note 1(iv) that revenue shall consist of all tax and non-tax receipts which affect the deficit or surplus of the Government; and
- a method of accounting, contrary to the accounting policy stated in Note 1(v), whereby expenditures pursuant to a statutory appropriation granted by Parliament are effectively eliminated from reporting in the financial statements of the Government.

The oil export charge is a federal tax levied under federal legislation. There is no provision in this legislation to direct that any portion of amounts collected be held in trust for any other party, or be accounted for by Canada in any special way. Amounts collected are federal revenues.

From the inception of the oil export charge in 1975, and up to and including 1981, all amounts collected during a year were reported as tax revenues of that year in accordance with the accounting policy set out in Note 1(iv). However, commencing in 1982, a portion of amounts collected was excluded from tax revenues and shown as owing to certain oil-producing provinces. This was done to give effect to an undertaking by the Minister of Finance, in his October 1980 budget speech, to pay to certain oil-producing provinces 50 per cent of oil export charges collected in respect of oil exported from those provinces. This undertaking was subsequently confirmed by agreements between the Government and the provinces.

The required appropriation authority to pay over amounts to certain oil-producing provinces on a continuing basis was included in the Energy Administration Act (SC 1980-81-82, Chapter 114) assented to on July 7, 1982. Amounts excluded from revenue and shown as owing to these provinces were paid to them under this authority in the year ended March 31, 1983.

In the preface to the financial statements, the Government explains that the accounting policies it has adopted are designed primarily to provide an accounting of the financial resources appropriated by Parliament. The Energy Administration Act, under which payments are made to provinces in respect of oil exports, is an appropriation granted by Parliament. However, because of the accounting followed, payments to the provinces are excluded from reported expenditure and from reported use of appropriations. As a consequence, in my opinion, Parliament has not received the accounting for resources appropriated by it that the financial statements are designed to provide.

In summary, it is my view that all oil export charges collected should be accounted for and reported as general purpose tax revenues, and that payments to certain oil-producing provinces in respect of oil exports under the Energy Administration Act should be accounted for and reported as expenditures.

Reservation 2: Fragmented Reporting of Government Activities

Under the stated accounting policy described in Note 1(ii), significant assets, liabilities, revenues and expenditures of the Government of Canada are reported in separate financial statements of various accounts, funds and Crown-owned corporations that are not now combined with the financial statements of the Government. Therefore, although the financial statements contained in Section 2 of this volume are entitled "The Financial Statements of the Government of Canada", they do not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures, and the reported annual deficit and financial requirements do not reflect the results of all government activities.

Transactions in respect of the following departmental activities are reported in financial statements or accounts that are not combined with the financial statements of the Government:

- Unemployment Insurance Account;
- Canadian Ownership Account;
- Exchange Fund Account;
- Canada Pension Plan Account; and
- other similar Accounts.

Transactions should be recorded and reported in accordance with their economic substance to achieve meaningful summary level financial reporting for the Government of Canada. If for example a receipt is, in substance, federal revenue, it should be reported as such in the Government's financial statements, regardless of how it is reported elsewhere for other

purposes. The reporting of transactions in the Unemployment Insurance and Canadian Ownership Accounts illustrates my concern.

Under the Government's accounting policies, unemployment insurance contributions received, benefits paid and administrative expenditures are recorded in the Unemployment Insurance Account (UIA) and, except for a portion of benefits paid, are excluded from the Government's reported revenues and expenditures. The excess of accumulated benefits paid and administrative expenditures over accumulated revenues from employee and employer contributions and the Government's share of benefits paid is reported as a reduction of liabilities. In my view, unemployment insurance contributions levied on employees and employers are, in substance, federal revenues which should be included in reported revenues of the Government. Similarly, I believe that the full amount of unemployment insurance benefits paid and administrative expenditures are, in substance, expenditures of the Government which should be reported as such. If unemployment insurance transactions were reported in this way, liabilities and accumulated deficit would be increased by \$3,642 million (\$353 million in 1982), revenues increased by \$5,039 million (\$4,887 million in 1982), and expenditures increased by \$8,328 million (\$4,902 million in 1982). The deficit for the year would be increased by the UIA revenue shortfall of \$3,289 million (\$15 million in 1982).

It also seems clear that transactions now reported in the Canadian Ownership Account (COA) as a net liability constitute, in substance, revenues and assets which should be reported as such. In my view, levies received in respect of oil and gas charges and credited to the COA are federal revenues which should be included in Government revenues; and investments in Petro-Canada, charged to the COA as a reduction of the levies, are investments which should be included in Government assets. If these transactions were reported in this way, assets would be increased by \$1,609 million (\$711 million in 1982), liabilities reduced by \$67 million (\$75 million in 1982), and accumulated deficit reduced by \$1,676 million (\$786 million in 1982). The deficit for the year would be reduced by \$890 million (\$786 million in 1982).

Further study is required by the Government to determine how best to include transactions in the Exchange Fund, Canada Pension Plan and other similar Accounts in the financial statements of the Government. Recognizing that such a study has not yet been completed, and for purposes of illustration only, I have summarized below certain levies that are not currently reported as revenues on the Government's Statement of Revenue and Expenditure.

Illustration of unconsolidated levies	(in millions of dollars)	
	1983	1982
Unemployment Insurance contributions	5,039	4,887
Canadian Ownership oil & gas charges	890	786
Canada Pension Plan contributions	3,446	3,282
Portion of oil export charges	229	445
	<u>9,604</u>	<u>9,400</u>

The significance of these amounts in relation to the size of the Government, as reflected by its revenues, and the size of the Canadian economy, as reflected by Gross National Product, is shown by the following table. It compares total tax revenues now reported in the Government's financial statements with total tax revenues that would be reported if the above levies were included.

	1983		1982	
	\$ millions	% of GNP ⁽¹⁾	\$ millions	% of GNP ⁽¹⁾
Total tax revenues now reported on a gross basis	52,536	15.1	51,935	15.7
Total tax revenues on a gross basis if above levies included	62,140	17.8	61,335	18.5

⁽¹⁾ Gross National Product used in these calculations is for the calendar year ending within the fiscal year, as reported in Statistics Canada "National Income and Expenditure Accounts", fourth quarter 1982.

Because the effect is readily quantifiable and easily understood, I have used a possible effect on total reported tax revenues to illustrate my concern about certain departmental activities not being combined with the financial statements of the Government. The issue is, however, much broader and also affects reported non-tax revenues, expenditures, assets and liabilities. Further study by the Government is required to determine how and to what extent these departmental activities should be included in the Government's financial statements to best satisfy the information needs of users.

In addition to the departmental activities discussed above, government activities are also carried out by many Crown-owned corporations and agencies whose financial statements are not consolidated with the financial statements of the Government. At March 31, 1983, investments in such corporations and agencies amounted to approximately \$25 billion, or 57 per cent of the Government's recorded assets before allowance for valuation. The reporting of postal activities illustrates how use of the corporate form of organization can affect the Government's financial statements.

The activities of the Post Office Department were transferred to the Crown-owned Canada Post Corporation (CPC) on October 16, 1981. The financial statements of CPC are not consolidated with those of the Government because CPC is a Crown corporation named in Schedule C of the Financial Administration Act. As a consequence, beginning October 16, 1981, Canada's postal revenues and expenditures are to be reported only in the financial statements of CPC. Only the net contribution to the deficit of CPC is included in expenditure reported in the Government's financial statements subsequent to October 15, 1981. Significant revenues and expenditures have been excluded from the Government's statements simply by varying the legal form of the entity carrying out Canada's postal activities. Such changes in reporting make it difficult to compare meaningfully the information reported in these financial statements, over a period of years. In 1981, the last full year for which postal operations were included in the Government's statements, reported revenues and expenditures of the Post Office amounted to \$1,109 million and \$1,597 million respectively.

In my view, the current definition of the Government of Canada accounting entity based on legal form is not satisfactory. The accounting entity should be defined in such a way that the economic substance of an activity determines how that activity should be reported in the financial statements. Only in this way will a comprehensive, consistent reporting of government activities from year to year be achieved. Further study by the Government is required to determine how and to what extent activities carried out by Crown-owned corporations and agencies, or otherwise reported in separate financial statements or accounts, should be consolidated and, for those activities not consolidated, what alternative presentation would be appropriate. This is discussed further in my observation "Reporting of Summary Financial Information".

Reservation 3: Assets Reported at Amounts in Excess of their Value

In accordance with the stated accounting policies set out in Notes 1(vi) and (x) to the financial statements, the full amounts of special assistance loans to developing countries and subscriptions to the special development funds of international financial institutions are recorded as assets. At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 6. In my view, any excess of amounts advanced over asset value received confers a financial benefit on developing countries and constitutes expenditure in respect of international development assistance that should be recorded and reported as such on the Statement of Revenue and Expenditure. If this expenditure had been recorded in this way when the loans and subscriptions were originally issued, reported assets would be decreased and accumulated deficit increased by approximately \$4.4 billion (\$3.9 billion in 1982) and the deficit for the year would be increased by approximately \$500 million (\$500 million in 1982).

Canada provides assistance to developing countries by making grants and contributions and special assistance loans to them and by subscribing to special development funds of international financial institutions. Because of the concessionary terms described in Note 6 to

the financial statements, the loans and subscriptions, like grants and contributions, confer financial benefits on developing countries and are an important part of Canada's official program of assistance to developing countries. The grants and contributions, because they are not repayable or otherwise recoverable, are made under budgetary authority, recorded as expenditure and included in the deficit. Because the loans are repayable and the subscriptions considered to be eventually realizable, they are made under non-budgetary authority and recorded as assets.

The amount of special assistance loans included in loans to national governments at March 31, 1983 is \$2,698 million. Of these loans, \$2,470 million are repayable over 50 years without interest, with no payments for the first 10 years. At March 31, 1983, subscriptions to special development funds of international financial institutions amounted to \$2,453 million. These special development funds make loans to developing countries under terms similar to the special assistance loans made by Canada. The terms of these subscriptions provide that, on withdrawal from or termination of the special development funds, Canada will receive a pro-rata share of the funds' assets. Because of the nature of such assets, it would take many years for Canada to realize its share on termination or withdrawal.

Because the loans and subscriptions described above are made without interest or at less than economic rates, the Government is not fully compensated for the use of its funds over the period the loans and subscriptions are outstanding. As a result, when loans and subscriptions are issued, the value given is significantly greater than the value received. As stated in the Government's 1975 Report on the Study of the Accounts of Canada: "Ideally, the Government's Statement of Assets and Liabilities should come as close as possible to reflecting the true economic value of the assets and liabilities recorded on it."

Sometimes a "true economic value" for financial claims is not available, and an alternative approach is required. For example, when a loan is made to a Crown corporation by the Government, it is recorded as an asset at the amount advanced. To compensate for the use of its funds, the Government charges interest on the loan. In the absence of a market-determined interest rate, the Government calculates an arbitrary rate by reference to its cost of borrowing. Accordingly, with the addition of interest to compensate for use of funds, the amount advanced is equal to the asset value received.

When special assistance loans and subscriptions to special development funds are issued, they should be similarly recorded as assets only to the extent of their economic value at that date. Any excess of amounts advanced over asset value received should be recorded as expenditure. As with loans to Crown corporations, the selection of an appropriate interest rate for calculating asset value received is, to some extent, arbitrary. However, it would seem reasonable to determine a rate by reference to the Government's cost of borrowing in the same manner as rates are set for loans to Crown corporations.

If special assistance loans and subscriptions to special development funds had been recorded and reported as assets at their economic value when issued, the amount outstanding would have been approximately \$800 million as at March 31, 1983. In my opinion, this is the amount at which these loans and subscriptions should be recorded in the accounts of Canada at the year end. The difference of \$4,400 million between the amount at which they are currently recorded (\$5,200 million) and the amount at which they should be recorded (\$800 million) constitutes expenditure in respect of international development assistance that should have been reported as such on the Statement of Revenue and Expenditure and included in deficit in the year the loans and subscriptions were issued. This would have properly recognized the cost of benefits conferred by these loans and subscriptions in the year they were issued.

Reservation 4: Unrecorded Liabilities

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date. However, under its stated accounting policies, certain financial obligations that fit this definition have not been recorded. These unrecorded liabilities include financial obligations at the year end related to items to be paid from statutory authorities on which Parliament has not imposed

annual ceilings, employee termination benefits, and actuarial liabilities arising from the indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police). In addition, no provision has been recorded for obligations arising from losses suffered by Canadair Limited, The de Havilland Aircraft of Canada, Limited and other troubled companies whose debt is guaranteed by the Government. My Office has estimated that these unrecorded financial obligations amount to approximately \$16.5 billion (\$14.5 billion in 1982). There is a further financial obligation for earned and unpaid annual vacation leave that also fits the Government's definition of liabilities but is not recorded.

Following is a summary of those unrecorded liabilities which have been estimated:

	(in millions of dollars)	
	1983	1982
Items to be paid from statutory authorities on which Parliament has not imposed annual ceilings		
Subsidies under the Railway Act	100	250
Entitlements under the petroleum incentives program		350
Acquisition of Massey-Ferguson Limited shares		126
	100	726
Employee termination benefits	1,400	1,300
Actuarial liabilities arising from the indexing provisions of employee pension plans	13,500	12,500
Provision respecting Canadair, de Havilland and other troubled companies	1,500	
	16,500	14,526

The liability for subsidies under the Railway Act has been estimated by the Canadian Transport Commission. The liability for employee termination benefits and the actuarial liabilities arising from the indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police) were estimated by the Department of Insurance, based on methods and assumptions used by the Department for purposes of current actuarial reports on the Government's superannuation accounts. For the reasons set forth in the following paragraph, I have estimated the provision respecting Canadair, de Havilland and other troubled companies at approximately the amount of government-guaranteed loans of these companies at March 31, 1983. Such loans are reported as contingent liabilities of the Government in Table 12.8 of Section 12 of this volume, and include:

	(in millions of dollars)
Canadair	1,163
de Havilland	266
Others	71
	1,500

In their most recent audited financial statements, which cover the year ended December 31, 1982, Canadair and de Havilland reported losses of \$1,415 million and \$265 million respectively. Additional losses of \$107 million and \$77 million were reported by these two companies in their unaudited financial statements for the six months ended June 30, 1983. The companies have already received \$700 million of Government assistance, \$400 million in the Government's year ended March 31, 1983 and \$300 million in the period April 1 to

September 15, 1983. In my judgement, the financial condition of Canadair and de Havilland has deteriorated to the point where they will require further assistance from the Government of Canada to service and repay their long-term debt.

Unrecorded liabilities for earned and unpaid annual vacation leave have not been estimated by my Office because the information required was not readily available. However, based on annual salary and wage costs, they are also likely to be substantial. The Government should estimate these unrecorded liabilities at the end of each fiscal year by referring to personnel and other records maintained by departments and agencies.

Based on the Government's definition of liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date, the exclusion from reported liabilities of the significant financial obligations described above results in an incomplete reporting of liabilities as defined. This directly affects the reported annual and accumulated deficit and the financial position at the year end. In my opinion, these financial obligations should be appropriately recorded in the accounts of Canada and reported in the financial statements to provide a more complete accounting and disclosure of liabilities.

Reporting of Summary Financial Information

As explained in my Opinion on the Government's financial statements in Section 2 of this volume and in the preceding three observations, I believe that the Government's stated accounting policies are inappropriate. Certain activities of government are excluded from the financial statements, certain assets that are included in the statements are overvalued, and certain liabilities are not included in the statements at all.

The Government, in the preface to the financial statements in Section 2, explains that the statements are "designed primarily to provide an accounting of the financial resources appropriated by Parliament" and "to report compliance with legislative authority". The question of purpose or objective of the Government's financial statements is not simply an academic matter of interest only to accountants. The current financial statements, designed to satisfy the objective of reporting compliance with authority, do not fully present significant information such as the Government's total revenues, expenditures, deficit, financial requirements and debt. My opinion shows, for example, that the annual and accumulated deficits would change by many billions of dollars if the Government accounted for its activities in accordance with their economic substance.

Media attention to the Government's reported deficit and financial requirements indicates a high degree of public interest in an economic interpretation of such summary information. In my opinion, readers would be best served by comprehensive, summary financial statements that report on government activities in accordance with their economic substance. Financial statements so prepared would also satisfy Parliament's intention as expressed in Section 55 of the Financial Administration Act that the Public Accounts include audited statements "of the expenditures and revenues of Canada for the fiscal year" and "of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year".

In my observations last year, I called attention to the need for appropriate consultation among the interested and affected parties in order to achieve as soon as possible the common goal of providing financial information that best serves the needs of users.

Within the federal Government, the Office of the Comptroller General (OCG) is studying the purposes of summary financial reporting for the Government. The OCG expects to have a position paper on the objectives of summary financial statements ready by March 31, 1984.

Both the OCG and my Office have provided input and advice to the Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants (CICA). In September 1983, PSAAC issued its first Accounting Statement, "Disclosure of Accounting Policies". This Statement contains Committee recommendations that are applicable to the federal and provincial governments. Currently, PSAAC is

developing an Exposure Draft on objectives of government financial statements. This Exposure Draft is expected to be released within the next year.

My Office will continue to support the important work being conducted by both the OCG and the CICA, and will report in subsequent years on progress. It will be equally important to take every opportunity to obtain the views of readers of the financial statements on these important matters. The development of well-founded, meaningful and consistent summary financial statements for the Government of Canada is a challenge to and responsibility of Members of Parliament and other users as well as those responsible for their preparation and audit.

SECTION 4

1982-83 PUBLIC ACCOUNTS

Envelopes and Outlays, Estimates and Appropriations

CONTENTS

	<i>Page</i>
Envelopes and outlays	4.2
Details of outlays by envelope	4.2
Outlays of departments by envelope	4.5
Estimates and appropriations—	
Parliamentary spending authorities	4.6
Budgetary and non-budgetary appropriations and spending—	
Annual and statutory	4.7
Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations.....	4.8

ENVELOPES AND OUTLAYS

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the policy and expenditure management system. Under this system, the Government manages the resources made available to it by "envelopes". Each envelope represents the resources allocated to a particular policy sector for all elements of departmental spending that relate to that sector.

Under the envelope system, spending is measured in terms of outlays for budgetary expenditure and for loans, investments and advances. Outlays for budgetary expenditure

include costs of servicing the public debt, operating and capital expenditure, grants and contributions to other levels of government, persons and organizations, and other forms of transfer payments. Outlays for loans, investments and advances represent the net change in loans, investments and advances.

Details of Outlays by Envelope

Table 4.1 presents outlays for budgetary expenditure and for loans, investments and advances by major element within each envelope.

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE FOR THE YEAR ENDED MARCH 31, 1983 (in millions of dollars)

	Outlays				Outlays		
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
ENERGY							
ECONOMIC DEVELOPMENT—				Canadian Commercial Corporation	17		17
Northern Pipeline Agency	7	(1)	7	Export Development Corporation	51	70	121
ENERGY, MINES AND RESOURCES—				FISHERIES AND OCEANS—			
Department—				Department	483	(1)	483
Energy program	2,355	61	2,416	Canadian Saltfish Corporation		7	7
Atomic Energy Control Board	16	(1)	16	Freshwater Fish Marketing Corporation		(1)	(1)
Atomic Energy of Canada Limited	315	- 3	312	INDUSTRY, TRADE AND COMMERCE—			
National Energy Board	20	(1)	20	Department	1,083	- 88	995
Petro-Canada	98	457	555	Federal Business Development Bank	118	- 145	- 27
SOCIAL DEVELOPMENT—				Foreign Investment Review Agency	6		6
Eldorado Nuclear Limited		- 318	- 318	LABOUR—			
	2,811	197	3,008	Department	73	(1)	73
				Canada Labour Relations Board	5		5
ECONOMIC DEVELOPMENT				REGIONAL ECONOMIC EXPANSION—			
AGRICULTURE—				Department	449	- 14	435
Department	989	- 1	988	Cape Breton Development Corporation	96		96
Canadian Dairy Commission	6	184	190	SCIENCE AND TECHNOLOGY—			
Canadian Livestock Feed Board	15		15	Ministry of State	10	(1)	10
Farm Credit Corporation		395	395	National Research Council of Canada	337	(1)	337
COMMUNICATIONS—				Natural Sciences and Engineering Research Council	245		245
Department	163	(1)	163	Science Council of Canada	4		4
CONSUMER AND CORPORATE AFFAIRS—				SOCIAL DEVELOPMENT—			
Department	160	(1)	160	Ministry of State:			
Restrictive Trade Practices Commission	1		1	Telelobe Canada		- 3	- 3
Standards Council of Canada	6		6	Massey-Ferguson Limited	126		126
ECONOMIC DEVELOPMENT—				Canada Development Investment Corporation		396	396
Ministry of State	11	(1)	11	SUPPLY AND SERVICES—			
ENERGY, MINES AND RESOURCES—				Department: unsolicited proposals for research and development	25		25
Department—				TRANSPORT—			
Administration program	19		19	Department	2,292	51	2,343
Minerals and earth sciences program	225		225	Air Canada		- 16	- 16
ENVIRONMENT: forestry	78		78	Canadian Transport Commission	616	(1)	616
EXTERNAL AFFAIRS—					7,709	837	8,546
Department: international natural rubber buffer stock ..		1	1				

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1983—Continued
(in millions of dollars)

	Outlays				Outlays		
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
SOCIAL AFFAIRS							
COMMUNICATIONS—				Law Reform Commission of Canada.....	4		4
Department—				Offices of the Information and Privacy Commissioners of Canada.....	(1)		(1)
Arts and culture program.....	336		336	Supreme Court of Canada.....	5		5
Canada Council.....	60		60	Tax Review Board.....	2		2
Canadian Broadcasting Corporation.....	745		745	SOLICITOR GENERAL—			
Canadian Film Development Corporation.....	4	— 1	3	Department.....	22	(1)	22
Canadian Radio-television and Telecommunications Commission.....	22	(1)	22	Correctional Service.....	556	(1)	556
National Arts Centre Corporation.....	16		16	National Parole Board.....	12		12
National Film Board.....	52		52	Royal Canadian Mounted Police.....	729	(1)	729
National Library.....	26		26		1,536	(1)	1,536
National Museums of Canada.....	62	(1)	62	FISCAL ARRANGEMENTS			
Public Archives.....	34	(1)	34	FINANCE—			
Social Sciences and Humanities Research Council.....	56		56	Department—			
EMPLOYMENT AND IMMIGRATION—				Fiscal transfer payments program.....	5,378	64	5,442
Department.....	5	2	7	Contracting-out payments program.....	12		12
Canada Employment and Immigration Commission.....	3,522		3,522	PUBLIC WORKS—			
Immigration Appeal Board.....	3		3	Department—			
ENVIRONMENT: excluding forestry.....				Municipal grants program: grants in lieu of real property taxes.....	209		209
739	(1)	739			5,599	64	5,663
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				EXTERNAL AFFAIRS			
Department.....	1,681	2	1,683	EXTERNAL AFFAIRS—			
Northern Canada Power Commission.....		31	31	Department: excluding international natural rubber buffer stock.....			
LABOUR—				590	10	600	
Canadian Centre for Occupational Health and Safety.....	4		4	Canadian International Development Agency.....	933	291	1,224
NATIONAL HEALTH AND WELFARE—				International Development Research Centre.....	59		59
Department.....	19,408	(1)	19,408	International Joint Commission.....	2		2
Fitness and amateur sport program.....	59	(1)	59	FINANCE—			
Medical Research Council.....	114		114	Department—			
PUBLIC WORKS—				Financial and economic policies program: development assistance.....		158	158
Canada Mortgage and Housing Corporation.....	1,574	30	1,604		1,584	459	2,043
SECRETARY OF STATE—				DEFENCE			
Department.....	2,110	(1)	2,110	NATIONAL DEFENCE.....			
Advisory Council on the Status of Women.....	2		2	6,992	— 2	6,990	
Status of Women—Office of the Co-ordinator.....	1		1	PARLIAMENT			
SOCIAL DEVELOPMENT—				PARLIAMENT—			
Ministry of State: excluding Teleglobe Canada and Massey-Ferguson Limited.....	5		5	The Senate.....	22		22
TREASURY BOARD—				House of Commons.....	136	(1)	136
Secretariat: student, youth and other employment.....	33		33	Library of Parliament.....	9	(1)	9
VETERANS AFFAIRS.....	1,283	— 27	1,256		167	(1)	167
	31,956	37	31,993				
JUSTICE AND LEGAL							
JUSTICE—							
Department.....	122	(1)	122				
Canadian Human Rights Commission.....	6		6				
Commissioner for Federal Judicial Affairs.....	78	(1)	78				

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1983—*Concluded*
(in millions of dollars)

Outlays				Outlays			
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
SERVICES TO GOVERNMENT				Economic Council of Canada...	8		8
CONSUMER AND CORPO- RATE AFFAIRS—				Public Service Staff Relations Board	8		8
Canada Post Corporation	290		290	PUBLIC WORKS—			
FINANCE—				Department: excluding grants in lieu of real property taxes	761	(1)	761
Department—				Canada Lands Company Lim- ited	43		43
Financial and economic poli- cies program: excluding development assistance	76	- 60	16	National Capital Commission ..	82	- 10	72
Anti-dumping tribunal pro- gram	1		1	SECRETARY OF STATE—			
Inspector general of banks program	1		1	Public Service Commission	101	(1)	101
Special program	(1)	1	1	SUPPLY AND SERVICES—			
Auditor General	34		34	Department: excluding unso- licited proposals for research and development	194	(1)	194
Insurance	14		14	Royal Canadian Mint		- 2	- 2
Tariff Board	2		2	Statistics Canada	180	(1)	180
GOVERNOR GENERAL	4		4	TREASURY BOARD—			
NATIONAL REVENUE—				Secretariat: excluding student, youth and other employment	185	(1)	185
Customs and Excise	347	(1)	347	Comptroller General	11		11
Taxation	553	(1)	553		2,951	- 71	2,880
PRIVY COUNCIL—				PUBLIC DEBT			
Department	39	(1)	39	FINANCE—			
Canadian Intergovernmental Conference Secretariat	1		1	Department—			
Chief Electoral Officer	9	(1)	9	Public debt program	16,971		16,971
Commissioner of Official Lan- guages	7	(1)	7	TOTAL	78,276	1,521	79,797

(1) Less than \$500,000.

Outlays of Departments by Envelope

Table 4.2 discloses departmental responsibility for outlays by envelope.

TABLE 4.2

OUTLAYS OF DEPARTMENTS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

	Energy	Economic development	Social affairs	Justice and legal	Fiscal arrangements	External affairs	Defence	Parliament	Services to government	Public debt	Total outlays
Agriculture		1,588									1,588
Communications		163	1,412								1,575
Consumer and Corporate Affairs		167							290		457
Economic Development	7	11									18
Employment and Immigration			3,532								3,532
Energy, Mines and Resources	3,319	244									3,563
Environment		78	739								817
External Affairs		139				1,885					2,024
Finance					5,454	158			69	16,971	22,652
Fisheries and Oceans		490									490
Governor General									4		4
Indian Affairs and Northern Development			1,714								1,714
Industry, Trade and Commerce		974									974
Justice				217							217
Labour		78	4								82
National Defence							6,990				6,990
National Health and Welfare			19,581								19,581
National Revenue									900		900
Parliament								167			167
Privy Council									72		72
Public Works			1,604		209				876		2,689
Regional Economic Expansion		531									531
Science and Technology		596									596
Secretary of State			2,113						101		2,214
Social Development	- 318	519	5								206
Solicitor General				1,319							1,319
Supply and Services		25							372		397
Transport		2,943									2,943
Treasury Board			33						196		229
Veterans Affairs			1,256								1,256
Total outlays (net)	3,008	8,546	31,993	1,536	5,663	2,043	6,990	167	2,880	16,971	79,797

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few

exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 4.3 presents, for the year ended March 31, 1983, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Use of Appropriations by department, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details of appropriations and expenditure by department and by type (annual and statutory) are given in the Introduction (Table 2) of Volume II, and in the departmental sections of the same volume.

TABLE 4.3

PARLIAMENTARY SPENDING AUTHORITIES
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	30,231	42,704	72,935
Non-budgetary	440	778	1,218
Supplementary Estimates (A)—Budgetary	114		114
Supplementary Estimates (B)—Budgetary	1,877	3,328	5,205
Non-budgetary	37	84	121
Supplementary Estimates (C)—Budgetary	723	1,059	1,782
Non-budgetary	9	82	91
Total—Budgetary	32,945	47,091	80,036
Non-budgetary	486	944	1,430
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1, 1982-83—Budgetary	8,668		
Non-budgetary	119		
Appropriation Act No. 2, 1982-83—Budgetary	21,677		
Non-budgetary	321		
Appropriation Act No. 3, 1982-83—Budgetary	1,877		
Non-budgetary	37		
Appropriation Act No. 4, 1982-83—Budgetary	723		
Non-budgetary	9		
Total—Budgetary	32,945		
Non-budgetary	486		

Note: Two votes of \$1 each were included in Supplementary Estimates (C) but were not approved in Appropriation Act No. 4, 1982-83.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

Budgetary and Non-budgetary Appropriations and Spending—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 4.4 presents details of the total available parliamentary spending authorities. They include brought forward authorities, parliamentary spending authorities as per Table 4.3 and various adjustments which are explained in the notes to the table.

Table 4.5 presents a summary of budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities for the year ended March 31, 1983.

Further departmental details are presented in the Introduction (Table 2) of Volume II.

TABLE 4.4

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

	Brought forward from 1981-82	Estimates and appropriations 1982-83	Adjustments	Total available parliamentary spending authorities
Annual—Budgetary.....	22	32,945	— 94 ⁽¹⁾	32,873
Non-budgetary.....	2,081	486	— 276 ⁽²⁾	2,291
Statutory—Budgetary.....	4,247	47,091	3,793 ⁽³⁾⁽⁴⁾	55,131
Non-budgetary.....	17,378	944	7,883⁽²⁾⁽³⁾⁽⁴⁾	26,205
Total—Budgetary.....	4,269	80,036	3,699	88,004
Non-budgetary.....	19,459	1,430	7,607	28,496

(1) Represents reserved allotments established to provide payment authority for the overexpenditure of the previous year's appropriations which resulted from Payables at Year End (PAYE).

(2) Represents use of authorities resulting from borrowings made by certain Crown corporations from private sector lenders.

(3) Includes adjustments of items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available.

(4) Includes increases to authorities granted in statutes other than appropriation acts.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 4.5

BUDGETARY AND NON-BUDGETARY APPROPRIATIONS AND SPENDING—ANNUAL AND STATUTORY
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

	Appropriations ⁽¹⁾	Used	Lapsed	Overexpended	Carried forward
Annual—Budgetary.....	32,873	28,744	4,137	29	21
Non-budgetary.....	2,291	449	58		1,784
Statutory—Budgetary.....	55,131	49,532	5,073		526
Non-budgetary.....	26,205	1,548	1		24,656
Total—Budgetary.....	88,004	78,276	9,210	29	547
Non-budgetary.....	28,496	1,997	59		26,440

(1) Represents total available parliamentary spending authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

**Reconciliation of Outlays for Loans, Investments and
Advances to Non-budgetary Use of Appropriations**

The following presents a reconciliation of total outlays for loans, investments and advances, as shown in Table 4.1, with the total of non-budgetary appropriations used in the current year, as shown in the Statement of Use of Appropriations in Section 2 of this volume.

The major difference relates to repayments of loans under appropriations which do not authorize spending of repayments. Such amounts are deducted from gross outlays for envelope reporting but not for reporting the use of appropriations.

	Non-budgetary loans, investments and advances (in millions of dollars)
Total outlays for loans, investments and advances as per Table 4.1	1,521
Add: adjustments to non-budgetary authority items which are not required for use of appropriations reporting—	
repayments of loans under appropriations which do not authorize spending of repayments	550
other adjustments	- 74
Total non-budgetary use of appropriations per the audited Statement of Use of Appropriations in Section 2 of this volume.....	1,997

SECTION 5

1982-83 PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	<i>Page</i>
Budgetary revenue.....	5.2
Tax revenue	5.4
Non-tax revenue	5.5
Revenues credited to appropriations	5.7
Supplementary statement—	
Monthly revenue by selected classification	5.8

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan, the Unemployment Insurance Account, the superannuation accounts, other specified purpose accounts and other liability accounts.

Revenue for a year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated, and by variations in economic conditions. Income tax liability relates to the income of a taxation year, but the system of collecting personal and corporation income taxes by payroll deductions and instalments, results in a distribution of receipts throughout the year.

Tax revenue increased by \$1,352 million in 1982-83, compared to an increase of \$7,305 million in 1981-82.

The major tax changes which had an effect on this year's tax revenue are:

- personal income tax—the marginal tax rates were reduced, particularly for higher income individuals, effective with the 1982 taxation year; also effective with the 1982 taxation year, the federal tax credit was restructured

at a flat \$200 for all taxpayers, with any unused portion transferable between spouses; the indexation of exemptions and brackets was capped to maximum increases of 6% and 5% in 1983 and 1984 respectively; and the child tax credit was augmented \$50 per child for the 1982 taxation year only;

- corporation income tax—only one-half the capital consumption allowance is now permitted in the year assets are acquired and, the corporate surtax was extended for large businesses. The rate is 5% for 1982 and 2.5% for 1983;
- incremental oil revenue tax (IORT)—this tax came into effect January 1, 1982 but was suspended from June 1, 1982 to May 31, 1983 for conventional oil. Since incremental revenues can be deducted from corporate taxable income, this suspension of the IORT meant a partially offsetting increase in corporate income tax revenue. The suspension was subsequently extended for another year in the April 19, 1983 Budget;
- petroleum and gas revenue tax—the effective rate of this tax was increased effective January 1, 1982 from 8% to 12%, but there was a temporary tax reduction from 12% to 11% for conventional oil, from June 1, 1982 to May 31, 1983; and,
- customs import duties—as scheduled under the Multilateral Trade Negotiations, the fourth of eight annual tariff reductions was implemented in January 1983.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario, Quebec and Alberta). Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories, and subsequently remitted to them, are not included in the tables shown hereunder.

REVENUE

"Five year comparative summary"
Millions of dollars

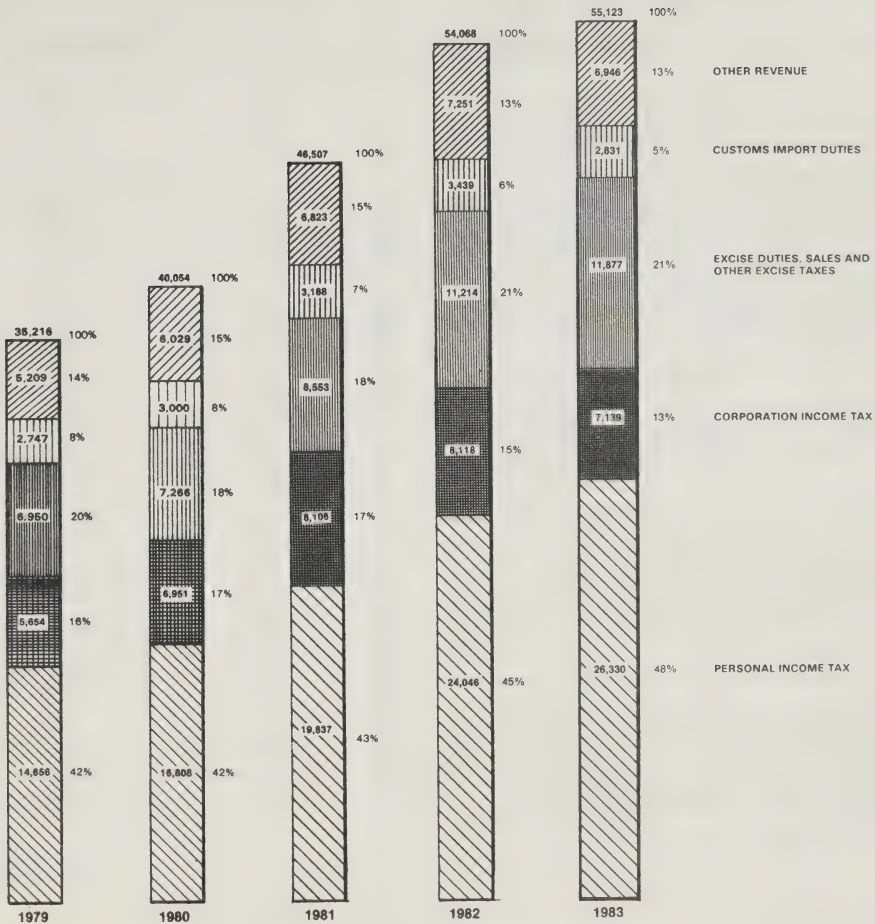


TABLE 5.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE

(in millions of dollars)

	1982-83			1981-82			Increase or decrease (-)	
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total	Amount	%
Tax revenue—								
Income tax—								
Personal	26,330		26,330	24,046		24,046	2,284	9
Corporation	7,139		7,139	8,118		8,118	- 979	- 12
Non-resident	998		998	1,018		1,018	- 20	- 2
	34,467		34,467	33,182		33,182	1,285	4
Excise taxes and duties—								
Sales tax	5,842	52	5,894	6,148	37	6,185	- 291	- 5
Customs import duties	2,828	3	2,831	3,435	4	3,439	- 608	- 18
Excise duties	1,274	(1)	1,274	1,175		1,175	99	8
Other	685	(1)	685	564	(1)	564	121	21
	10,629	55	10,684	11,322	41	11,363	- 679	- 6
Energy taxes—								
Petroleum and gas revenue tax and incremental oil revenue tax	1,960		1,960	864		864	1,096	127
Natural gas and gas liquids tax	1,264	(1)	1,264	998	(1)	998	266	27
Excise tax—Gasoline	408	(1)	408	436		436	- 28	- 6
Oil export charges	392		392	519		519	- 127	- 24
Special petroleum compensation charge ⁽²⁾				473		473	- 473	- 100
	4,024	(1)	4,024	3,290	(1)	3,290	734	22
	14,653	55	14,708	14,612	41	14,653	55	
Other tax revenue	132		132	120		120	12	10
Total tax revenue	49,252	55	49,307	47,914	41	47,955	1,352	3
Non-tax revenue—								
Return on investments—								
Bank of Canada	1,879		1,879	1,853		1,853	26	1
Canada Mortgage and Housing Corporation	892		892	873		873	19	2
Exchange Fund Account	812		812	763		763	49	6
Interest on bank deposits	433		433	701		701	- 268	- 38
Farm Credit Corporation	346		346	285		285	61	21
Other return on investments	639		655	609	6	615	40	7
	5,001	16	5,017	5,084	6	5,090	- 73	- 1
Refunds of previous years' expenditure	170	16	186	134	19	153	33	22
Services and service fees	130	10	140	113	10	123	17	14
Privileges, licences and permits	119	2	121	117	3	120	1	1
Proceeds from sales	69	13	82	58	9	67	15	22
Bullion and coinage	54		54	70		70	- 16	- 23
Premium and discount on exchange	11		11	(1)		(1)	11	100
Other non-tax revenue	178	27	205	468	22	490	- 285	- 58
Total non-tax revenue	5,732	84	5,816	6,044	69	6,113	- 297	- 5
Total revenue	54,984	139	55,123	53,958	110	54,068	1,055	2

⁽¹⁾ Less than \$500,000.⁽²⁾ The imposition of this charge ended in September 1981.

Tax Revenue

Table 5.2 presents tax revenue on a per capita basis for the last five years.

TABLE 5.2

TAX REVENUE PER CAPITA

	Tax revenue
	\$
1983	1,984
1982	1,951
1981	1,674
1980	1,455
1979	1,293

Personal Income Tax

In 1982-83, personal income tax was the largest source of Government revenue. It amounted to \$26,330 million, or 48% of total budgetary revenue.

Corporation Income Tax

Corporation income tax was the second largest source of Government revenue. It amounted to \$7,139 million in 1982-83, or 13% of total budgetary revenue.

Non-Resident Income Tax

Non-resident income tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to \$998 million in 1982-83, or 2% of total budgetary revenue.

Excise Taxes and Duties

Excise taxes and duties totalled \$14,708 million in 1982-83, or 27% of total budgetary revenue.

TABLE 5.3

EXCISE TAXES AND DUTIES (in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)
Sales tax—			
Domestic goods	5,080	5,260	- 180
Imports	1,094	1,183	- 89
Less: refunds and drawbacks	280	258	22
	5,894	6,185	- 291
Customs import duties	3,288	3,912	- 624
Less: refunds and drawbacks	457	473	- 16
	2,831	3,439	- 608
Excise duties—			
Cigarettes, tobacco and cigars ..	514	461	53
Spirits	467	445	22
Beer	293	269	24
Licences	(1)	(1)	
Less: refunds and drawbacks	(1)	(1)	
	1,274	1,175	99
Energy taxes—			
Petroleum and gas revenue tax and incremental oil revenue tax	1,960	864	1,096
Natural gas and gas liquids tax	1,264	998	266
Excise tax—Gasoline	408	436	- 28
Oil export charges	392	519	- 127
Special petroleum compensation charge ⁽¹⁾		473	- 473
	4,024	3,290	734
Other—			
Cigarettes, tobacco and cigars ..	521	404	117
Wines	73	61	12
Jewellery	44	49	- 5
Automotive air conditioners	20	26	- 6
Penalties	15	14	1
Coin games	6	6	
Lighters	4	3	1
Sundry commodities	4	3	1
Less: refunds and drawbacks	2	2	
	685	564	121
Total	14,708	14,653	55

⁽¹⁾ Less than \$500,000.

⁽²⁾ The imposition of this charge ended in September 1981.

Sales tax

The sales tax, totalling \$5,894 million in 1982-83, was the most important tax levied under the Excise Tax Act.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled \$2,831 million in 1982-83.

Excise duties

Excise duties, which totalled \$1,274 million in 1982-83, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

Petroleum and gas revenue tax and incremental oil revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and is applicable to net operating revenues related to the production of oil and gas.

The incremental oil revenue tax became effective January 1, 1982 and is levied on incremental revenues from oil discovered prior to 1981 and results from differences between the well-head oil prices and the prices as scheduled in the National Energy Program of 1980. Commencing in June 1982, this tax has been suspended for two years for conventional oil. This tax remains in place for petroleum produced from tar sands mining projects in commercial production prior to 1976.

Natural gas and gas liquids tax

The revenues from the natural gas and gas liquids tax totalled \$1,264 million in 1982-83. This tax, which came into effect during 1980-81, is imposed on all sales of natural gas and gas liquids.

Excise tax—Gasoline

Receipts from the excise tax—Gasoline were \$408 million in 1982-83. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1983, \$505 million was received, and \$97 million was refunded and charged to revenue.

Oil export charges

The federal share of revenues from oil export charges totalled \$392 million in 1982-83. In accordance with Section 17.1(1)(b) of the Energy Administration Act, oil export charges are shared with the oil producing provinces. The share is in respect of oil produced in, and exported from, the provinces during the year.

Non-Tax Revenue

Return on Investments

Return on investments consists of interest from loans and advances, and from the transfer of profits, surpluses and dividends.

Return on investments related to the assets on the Statement of Assets and Liabilities, is summarized in Table 5.4. Additional details are given in Section 14 of this volume and in the departmental sections of Volume II.

TABLE 5.4

RETURN ON INVESTMENTS

(in millions of dollars)

	1982-83	1981-82	Increase or decrease (—)
Loans, investments and advances—			
Crown corporations and agencies—			
Lending institutions—			
Canada Deposit Insurance Corporation	3		3
Canada Mortgage and Housing Corporation	892	873	19
Export Development Corporation	78	86	— 8
Farm Credit Corporation ..	346	285	61
Federal Business Development Bank	65	80	— 15
	<i>1,384</i>	<i>1,324</i>	<i>60</i>
All other Crown corporations and agencies—			
Air Canada	20	34	— 14
Atomic Energy of Canada Limited	43	43	
Canadian National Railways	59	60	— 1
Other	62	70	— 8
Bank of Canada	1,879	1,853	26
	<i>2,063</i>	<i>2,060</i>	<i>3</i>
	<i>3,447</i>	<i>3,384</i>	<i>63</i>
Other loans, investments and advances—			
Provincial and territorial governments	99	103	— 4
National governments including developing countries	23	24	— 1
International organizations ..	(1)	(1)	
Veterans' Land Act Fund—			
Advances	15	17	— 2
Private sector enterprises	7	7	
Miscellaneous	8	8	
	<i>152</i>	<i>159</i>	<i>— 7</i>
	<i>3,599</i>	<i>3,543</i>	<i>56</i>
Foreign exchange accounts—			
Exchange Fund Account—			
Advances	812	763	49
International Monetary Fund—			
Subscriptions	10	8	2
	<i>822</i>	<i>771</i>	<i>51</i>
Cash—			
Interest on bank deposits	433	701	— 268
Other accounts—			
Government's holdings of unmatured debt	106	37	69
Rent from properties	25	21	4
Interest on loans to the			
Unemployment Insurance Account	10	6	4
Interest on investment re:			
military purchases	10	3	7
Supply revolving fund—Inter-			
est	9	6	3
Other	3	2	1
	<i>163</i>	<i>75</i>	<i>88</i>
Total	<i>5,017</i>	<i>5,090</i>	<i>— 73</i>

(1) Less than \$500,000.

Other Non-Tax Revenue

Other non-tax revenue totalled \$205 million in 1982-83, compared to \$490 million in 1981-82. The net decrease of \$285 million resulted mainly from an amount of \$300 million taken into revenue in 1981-82, following the transfer of uranium stockpiles by the Government of Canada to Eldorado Nuclear Limited, in exchange for shares of that Corporation.

REVENUES CREDITED TO APPROPRIATIONS

Receipts and revenues arising from the activities of particular programs, which are credited to the appropriations for those programs, and which are not included in budgetary revenue, totalled \$6,768 million in 1982-83, compared to \$6,982 million in 1981-82.

Revenues credited to appropriations are summarized by department and selected classification and by source in Tables 5.5 and 5.6.

TABLE 5.5

REVENUES CREDITED TO APPROPRIATIONS BY SOURCE (in millions of dollars)

	1982-83			1981-82		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Agriculture.....	10		10	10		10
Communications.....	8	137	145	7	88	95
Employment and Immigration.....	790		790	668		668
Energy, Mines and Resources.....	3,059	5	3,064	3,792	5	3,797
Environment.....	(1)	24	24	(1)	22	22
External Affairs.....	15	(1)	15	13	(1)	13
Finance.....		7	7		6	6
Fisheries and Oceans.....		3	3		2	2
Labour.....	19		19	11		11
National Defence.....	296	8	304	296	7	303
National Health and Welfare.....	33		33	30		30
National Revenue.....	33	21	54	34	18	52
Public Works.....	123	412	535	14	310	324
Science and Technology.....	9	3	12	6	4	10
Secretary of State.....	(1)	11	11	1	10	11
Solicitor General.....	324	25	349	297	22	319
Supply and Services.....	29	709	738	30	660	690
Transport.....	472	165	637	449	154	603
Treasury Board.....		18	18		16	16
Total.....	5,220	1,548	6,768	5,658	1,324	6,982

(1) Less than \$500,000.

TABLE 5.6

REVENUES CREDITED TO APPROPRIATIONS BY SELECTED CLASSIFICATION AND SOURCE (in millions of dollars)

	1982-83			1981-82		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Tax revenue—						
Excise taxes and duties—						
Other.....	198		198	188		188
Energy taxes—						
Petroleum compensation charge.....	3,031		3,031	3,792		3,792
	3,229		3,229	3,980		3,980
Non-tax revenue—						
Services and service fees.....	712	920	1,632	552	814	1,366
Proceeds from sales.....	148	107	255	141	93	234
Privileges, licences and permits.....	128		128	126		126
Return on investments.....	(1)	66	66	(1)	53	53
Premium and discount on exchange.....	(1)		(1)	(1)		(1)
Other non-tax revenue.....	1,003	455	1,458	859	364	1,223
	1,991	1,548	3,539	1,678	1,324	3,002
Total.....	5,220	1,548	6,768	5,658	1,324	6,982

(1) Less than \$500,000.

SUPPLEMENTARY STATEMENT

Monthly Revenue by Selected Classification

Revenue by selected classification is presented by month in Table 5.7.

TABLE 5.7

MONTHLY REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Personal income tax	Corpora- tion income tax	Non- resident income tax	Sales tax	Customs import duties	Excise duties	Petroleum and gas revenue tax ⁽¹⁾	Natural gas and gas liquids tax	Excise tax— Gasoline	Oil export charges	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
April, 1982	1,135	431	81	245	214	82	94	8		32	35	248	2,605
May	2,945	504	68	488	227	95	148	126	29	25	116	355	5,126
June	1,495	562	60	475	213	100	125	176	32	20	62	492	3,812
July	2,349	581	124	525	361	125	95	38	29	31	25	756	5,039
August	2,207	430	67	529	218	83	111	84	35	53	64	268	4,149
September	1,982	457	60	482	177	113	136	104	44	14	85	423	4,077
October	2,563	440	86	514	222	118	102	88	42	40	67	347	4,629
November	2,356	479	76	548	240	138	92	91	35	41	57	287	4,440
December	2,155	387	55	486	202	120	136	100	36	40	55	792	4,564
January, 1983	2,977	443	174	468	211	85	230	118	32	43	70	290	5,141
February	2,146	387	74	432	223	85	120	108	31	16	72	66	3,760
March	2,271	1,515	63	376	172	71	384	163	49	25	57	1,187	6,333
Supplementary	- 251	523	10	326	151	59	187	60	14	12	52	305	1,448
Total	26,330	7,139	998	5,894	2,831	1,274	1,960	1,264	408	392	817	5,816	55,123

⁽¹⁾ Includes the incremental oil revenue tax.

SECTION 6

1982-83 PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

	<i>Page</i>
Budgetary expenditure	6.2
Classified by function	6.2
Classified by program	6.4
Classified by type	6.6
Classified by standard object	6.9
Supplementary statements—	
Interest on the public debt	6.10
Expenditure under statutory authority	6.10
Monthly expenditure by major spending department	6.12

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan, the superannuation accounts, the Unemployment Insurance Account except for benefits to fishermen, other specified purpose accounts and other liability accounts.

In this section, expenditure is analysed in several different ways:

- by function, i.e. broad policies;
- by program, i.e. purpose;
- by type, i.e. operating, capital, and grants and contributions; and,

— by standard object, i.e. productive resources acquired or transfer payments made.

These analyses do not take into account the provision for valuation reflected in Sections 1 and 2 of this volume.

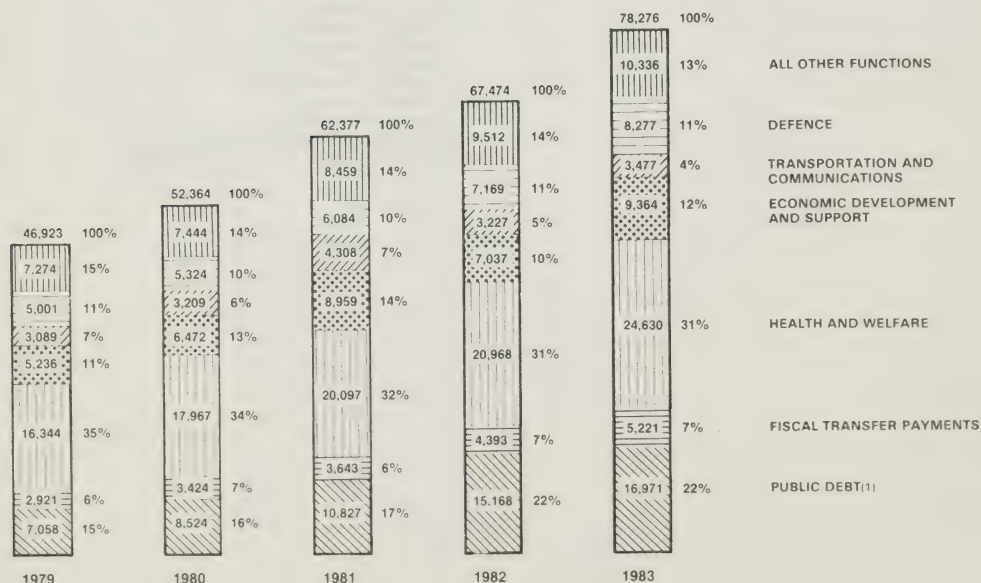
Expenditure by Function

The functional presentation of expenditure reflects the broad policies pursued by the Government. These functions, which are reflected in Table 6.1, are primarily services provided to the people of Canada or to other governmental jurisdictions within Canada.

The largest category of expenditure under the functional classification is health and welfare, which accounted for \$24,630 million, or 31% of total departmental expenditure.

EXPENDITURE BY MAJOR FUNCTION

"Five year comparative summary"
Millions of dollars



(1) Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts

TABLE 6.1

EXPENDITURE BY FUNCTION

(in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)		1982-83	1981-82	Increase or decrease (-)
General Government services—				General research—			
Legislation and administration—				Social science research	244	277	- 33
Legislative	210	187	23	Physical science research	836	675	161
Executive	174	167	7	1,080	952	128	
Collection of taxes and duties ..	902	818	84	Regional development	663	766	- 103
National capital region	82	98	- 16	Other economic development and support	456	607	- 151
Other legislation and adminis- tration	396	375	21	9,364	7,037	2,327	
1,764	1,645	119					
Protection of persons and proper- ty—				Health and welfare—			
Justice	95	87	8	Health—			
Correctional service	590	533	57	Public health	158	131	27
Police protection	729	651	78	Medical care	113	1,014	- 901
Consumer services	67	62	5	Hospital care	4,059	3,376	683
Other protection of persons and property	28	24	4	Other health	67	103	- 36
1,509	1,357	152		4,397	4,624	- 227	
3,273	3,002	271		Income maintenance—			
				Payments to aged	9,643	8,585	1,058
Foreign affairs—				Payments to families	2,231	2,020	211
External relations—				Payments to unemployed	2,157	1,052	1,105
Diplomatic relations	468	421	47	14,031	11,637	2,374	
Contributions to international organizations	120	107	13				
588	528	60		Social assistance—			
Assistance to developing coun- tries	992	850	142	Canada Assistance Plan and related items	2,933	2,325	608
1,580	1,378	202		Aid to handicapped	76	39	- 39
				Other social assistance	3,009	2,484	525
Defence—				Indians and Inuit	1,449	1,202	247
Defence services	6,994	6,029	965	Housing and urban renewal	1,574	968	606
Veterans benefits	1,283	1,140	143	Other health and welfare	170	33	137
8,277	7,169	1,108		24,630	20,968	3,662	
Transportation and communica- tions—				Education assistance—			
Air transport	456	392	64	Post-secondary education	1,532	1,634	- 102
Water transport	548	511	37	Other education	346	292	54
Road transport	268	49	219	1,878	1,926	- 48	
Postal services	290	672	- 382				
Telecommunications	163	143	20	Culture and recreation—			
Other transportation and com- munications	1,752	1,460	292	Archives, galleries, theatres, etc	138	115	23
3,477	3,227	250		Parks, historic sites and other recreational areas	286	262	24
				Film, radio and television	819	734	85
Economic development and sup- port—				Other culture and recreation	621	259	362
Primary industry—				1,864	1,370	494	
Agriculture	1,157	1,281	- 124				
Fisheries, forestry and water resources	738	639	99	Fiscal transfer payments—			
Energy	2,713	802	1,911	Statutory subsidies to provincial governments	36	35	1
Other primary industry	62	54	8	Revenue equalization payments	5,268	4,269	999
4,670	2,776	1,894		Other fiscal transfer payments	- 83	89	- 172
Secondary industry	643	425	218	5,221	4,393	828	
Service industry	48	37	11				
Foreign trade	369	266	103	Public debt	16,971	15,168	1,803
Labour force—							
Working conditions	51	44	7	Internal overhead expenses—			
Training	835	688	147	Government support services	1,549	1,549	
Immigration	119	106	13	Contributions to employee pen- sion and medical plans	192	287	- 95
Other labour force	430	370	60	1,741	1,836	- 95	
1,435	1,208	227		Total departmental expenditure	78,276	67,474	10,802

Expenditure by Program

The programs of each department and agency identify the major objectives of the department.

A comparative summary of expenditure by program is provided in Table 6.2.

TABLE 6.2

EXPENDITURE BY PROGRAM

(in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)		1982-83	1981-82	Increase or decrease (-)
AGRICULTURE—				ENERGY, MINES AND RESOURCES—			
Department—				Department—			
Administration	45	40	5	Administration	19	17	2
Agri-food development	727	884	-157	Energy	2,753	3,945	-1,192
Agri-food regulation and inspection	180	165	15	Petroleum compensation revolving fund	-398	-3,054	2,656
Race track supervision revolving fund	2	(1)	2	Minerals and earth sciences	225	174	51
Canadian Grain Commission	35	31	4	.....	2,599	1,082	1,517
.....	989	1,120	-131	Atomic Energy Control Board	16	15	1
Canadian Dairy Commission	6	4	2	Atomic Energy of Canada Lim- ited	315	284	31
Canadian Livestock Feed Board ..	15	18	-3	National Energy Board	20	17	3
.....	1,010	1,142	-132	Petro-Canada	98		98
COMMUNICATIONS—				.....	3,048	1,398	1,650
Department—				ENVIRONMENT—			
Communications	165	141	24	Administration	43	37	6
Government Telecommuni- cations Agency revolving fund	-2	2	-4	Environmental services	488	379	109
Arts and culture	336	32	304	Parks Canada	286	262	24
.....	499	175	324	.....	817	678	139
Canada Council	60	53	7	EXTERNAL AFFAIRS—			
Canadian Broadcasting Corpora- tion	745	665	80	Department—			
Canadian Film Development Corporation	4	1	3	Canadian interests abroad	589	529	60
Canadian Radio-television and Telecommunications Commis- sion	22	20	2	Passport Office revolving fund	-1	-1	
National Arts Centre Corpora- tion	16	14	2	World exhibitions	2	2	
National Film Board	53	48	5	.....	590	530	60
National Film Board revolving fund	-1	2	-3	Canadian Commercial Corpora- tion	17	19	-2
National Library	26	22	4	Canadian International Develop- ment Agency	933	803	130
National Museums of Canada	62	58	4	Export Development Corporation International Development Research Centre	51	38	13
Public Archives	34	29	5	.....	59	47	12
Social Sciences and Humanities Research Council	56	47	9	International Joint Commission ..	2	2	
.....	1,576	1,134	442	.....	1,652	1,439	213
CONSUMER AND CORPO- RATE AFFAIRS—				FINANCE—			
Department	160	112	48	Department—			
Canada Post Corporation	290	672	-382	Financial and economic poli- cies	76	73	3
Restrictive Trade Practices Com- mission	1	1		Public debt	16,971	15,168	1,803
Standards Council of Canada	6	5	1	Contracting-out payments	12		12
.....	457	790	-333	Fiscal transfer payments	5,378	4,535	843
ECONOMIC DEVELOPMENT—				Anti-dumping tribunal	1	1	
Ministry of State	11	6	5	Inspector general of banks	1	1	
Northern Pipeline Agency	7	7		Special	(1)	(1)	
.....	18	13	5	.....	22,439	19,778	2,661
EMPLOYMENT AND IMMI- GRATION—				Auditor General	34	32	2
Department—				Insurance	14	12	2
Departmental administration ..	5	6	-1	Tariff Board	2	2	
Canada Employment and Immi- gration Commission—				.....	22,489	19,824	2,665
Administration	26	25	1	FISHERIES AND OCEANS			
Employment and insurance	3,382	2,075	1,307	.....	483	441	42
Immigration	111	97	14	GOVERNOR GENERAL			
Annuities	3	3		.....	4	4	(1)
.....	3,522	2,200	1,322	INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT—			
Immigration Appeal Board	3	3		Department—			
.....	3,530	2,209	1,321	Administration	48	42	6
				Indian and Inuit affairs	1,147	1,004	143
				Northern affairs	480	441	39
				Native claims	6	18	-12
				.....	1,681	1,505	176
				Northern Canada Power Com- mission		2	-2
				.....	1,681	1,507	174

TABLE 6.2

EXPENDITURE BY PROGRAM—Continued

(in millions of dollars)

	1982-83	1981-82	Increase or decrease (—)		1982-83	1981-82	Increase or decrease (—)
INDUSTRY, TRADE AND COMMERCE—				PRIVY COUNCIL—			
Department—				Department—			
Trade-industrial.....	888	613	275	Privy Council Office.....	35	37	— 2
Tourism.....	48	37	11	Special.....	4	(1)	4
Grains and oilseeds.....	147	139	8		39	37	2
	1,083	789	294	Canadian Intergovernmental			
Federal Business Development				Conference Secretariat.....	1	2	— 1
Bank.....	118	18	100	Chief Electoral Officer.....	9	4	5
Foreign Investment Review				Commissioner of Official Lan-			
Agency.....	6	5	1	guages.....	7	6	1
	1,207	812	395	Economic Council of Canada.....	8	8	
				Public Service Staff Relations			
				Board.....	8	7	1
					72	64	8
JUSTICE—				PUBLIC WORKS—			
Department—				Department—			
Administration of Justice.....	99	85	14	Administration.....	51	47	4
Canadian Unity Information				Professional and technical ser-			
Office.....	23	28	— 5	vices.....	53	49	4
	122	113	9	Construction services revol-			
Canadian Human Rights Com-				ving fund.....	1	1	
mission.....	6	6		Accommodation.....	524	633	— 109
Commissioner for Federal Judi-				Marine.....	57	67	— 10
cial Affairs—				Transportation and other engi-			
Administration of Federal				neering.....	57	49	8
Court of Canada.....	5	5		Land management and de-			
Administration of Federal Ju-				velopment.....	19	65	— 46
dicial Affairs.....	73	67	6	Municipal grants.....	208	215	— 7
	78	72	6		970	1,126	— 156
Law Reform Commission of					43		43
Canada.....	4	3	1	Canada Lands Company Limited			
Offices of the Information and				Canada Mortgage and Housing			
Privacy Commissioners of				Corporation.....	1,574	968	606
Canada.....	(1)		(1)	National Capital Commission.....	82	98	— 16
Supreme Court of Canada.....	5	4	1		2,669	2,192	477
Tax Review Board.....	2	2					
	217	200	17				
LABOUR—				REGIONAL ECONOMIC EX-			
Department.....	73	63	10	PANSION—			
Canada Labour Relations Board..				Department.....	449	528	— 79
Canadian Centre for Occupati-				Cape Breton Development Corpo-			
onal Health and Safety.....	4	4		ration.....	96	133	— 37
	82	71	11		545	661	— 116
NATIONAL DEFENCE—				SCIENCE AND TECHNO-			
Defence services.....	6,992	6,028	964	LOGY—			
NATIONAL HEALTH AND WELFARE—				Ministry of State.....	10	10	
Department—				National Research Council of			
Departmental administration....	39	35	4	Canada—			
Health and social services.....	7,059	6,717	342	Scientific and industrial			
Medical services.....	285	227	58	research.....	320	257	63
Health protection.....	95	81	14	Scientific and technical infor-			
Income security.....	11,930	10,658	1,272	mation.....	17	15	2
Fitness and amateur sport.....	59	50	9		337	272	65
	19,467	17,768	1,699	Natural Sciences and Engineer-			
Medical Research Council.....	114	100	14	ing Research Council.....	245	201	44
	19,581	17,868	1,713	Science Council of Canada.....	4	3	1
					596	486	110
NATIONAL REVENUE—				SECRETARY OF STATE—			
Customs and Excise.....	347	322	25	Department—			
Taxation.....	553	494	59	Administration.....	32	24	8
	900	816	84	Official languages.....	201	196	5
PARLIAMENT—				Education support.....	1,677	1,730	— 53
The Senate.....	22	19	3	Translation.....	78	70	8
House of Commons.....	136	124	12	Citizenship.....	122	100	22
Library of Parliament.....	9	8	1		2,110	2,120	— 10
	167	151	16	Advisory Council on the Status of			
				Women.....	2	2	
				Public Service Commission.....	102	92	10
				Staff development and training			
				revolving fund.....	— 1	— 1	
				Status of Women—Office of the			
				Co-ordinator.....	1	1	
					2,214	2,214	

TABLE 6.2

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)		1982-83	1981-82	Increase or decrease (-)
SOCIAL DEVELOPMENT—				Air transportation	445	383	62
Ministry of State	131	4	127	Self-supporting airports and associated ground services revolving fund	9	7	2
SOLICITOR GENERAL—				Surface transportation	1,245	925	320
Department	22	22		Canadian Transport Commission	2,292	1,848	444
Correctional Service	556	500	56		616	444	172
National Parole Board	12	11	1		2,908	2,292	616
Royal Canadian Mounted Police..	729	651	78				
	1,319	1,184	135	TREASURY BOARD—			
SUPPLY AND SERVICES—				Secretariat—			
Department—				Central administration of the public service	47	43	4
Services	197	155	42	Employer contributions to in- surance plans	170	265	- 95
Supply	26	20	6	Temporary assignments	1	1	
Supply revolving fund	- 7	- 1	- 6	Comptroller General	218	309	- 91
Defence production revolving fund	3	- 2	5		11	9	2
Statistics Canada	219	172	47		229	318	- 89
	180	222	- 42	VETERANS AFFAIRS—			
	399	394	5	Veterans affairs	662	584	78
TRANSPORT—				War Veterans Allowance			
Department—				Board	1	1	
Departmental administration....	101	85	16	Pensions	616	551	65
Stores revolving fund	1	4	- 3	Bureau of pensions advocates...	4	4	
Marine transportation	491	444	47		1,283	1,140	143
				Total departmental expenditure	78,276	67,474	10,802

(1) Less than \$500,000.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and grants and contributions. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed

assets; grants and contributions represent payments for other than goods and services, made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 6.3.

TABLE 6.3

EXPENDITURE BY TYPE

(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82
AGRICULTURE—								
Department	460	412	30	18	499	690	989	1,120
Canadian Dairy Commission	6	4	(1)	(1)			6	4
Canadian Livestock Feed Board	1	1	(1)	(1)	14	17	15	18
	467	417	30	18	513	707	1,010	1,142
COMMUNICATIONS—								
Department	428	109	26	19	45	47	499	175
Canada Council					60	53	60	53
Canadian Broadcasting Corporation	745	665					745	665
Canadian Film Development Corporation	4	1					4	1
Canadian Radio-television and Telecommunications Commission	22	20	(1)	(1)	(1)	(1)	22	20
National Arts Centre Corporation	16	14					16	14
National Film Board	50	47	2	2	(1)	1	52	50
National Library	26	21	(1)	1	(1)	(1)	26	22
National Museums of Canada	52	48	1	1	9	9	62	58
Public Archives	32	28	2	1	(1)	(1)	34	29
Social Sciences and Humanities Research Council	5	5			51	42	56	47
	1,380	958	31	24	165	152	1,576	1,134
CONSUMER AND CORPORATE AFFAIRS—								
Department	117	98	4	4	39	10	160	112
Canada Post Corporation	290	672					290	672
Restrictive Trade Practices Commission	1	1	(1)	(1)			1	1
Standards Council of Canada					6	5	6	5
	408	771	4	4	45	15	457	790
ECONOMIC DEVELOPMENT—								
Ministry of State	10	6	1	(1)	(1)	(1)	11	6
Northern Pipeline Agency	7	7	(1)	(1)	(1)	(1)	7	7
	17	13	1	(1)	(1)	(1)	18	13
EMPLOYMENT AND IMMIGRATION—								
Department	5	6	(1)	(1)			5	6
Canada Employment and Immigration Commission	687	604	9	5	2,826	1,591	3,522	2,200
Immigration Appeal Board	3	3					3	3
	695	613	9	5	2,826	1,591	3,530	2,209
ENERGY, MINES AND RESOURCES—								
Department	-2,736	-3,543	29	20	5,306	4,605	2,599	1,082
Atomic Energy Control Board	16	15	(1)	(1)	(1)	(1)	16	15
Atomic Energy of Canada Limited	285	255	30	29			315	284
National Energy Board	20	17	(1)	(1)			20	17
Petro-Canada	98						98	
	-2,317	-3,256	59	49	5,306	4,605	3,048	1,398
ENVIRONMENT								
	551	485	133	123	133	70	817	678
EXTERNAL AFFAIRS—								
Department	427	375	47	41	116	114	590	530
Canadian Commercial Corporation	17	19					17	19
Canadian International Development Agency	51	49	(1)	(1)	882	754	933	803
Export Development Corporation	39	36			12	2	51	38
International Development Research Centre					59	47	59	47
International Joint Commission	2	2	(1)	(1)			2	2
	536	481	47	41	1,069	917	1,652	1,439
FINANCE—								
Department	17,049	15,242	(1)	(1)	5,390	4,536	22,439	19,778
Auditor General	33	31	1	1	(1)	(1)	34	32
Insurance	14	12	(1)	(1)			14	12
Tariff Board	2	2	(1)	(1)			2	2
	17,098	15,287	1	1	5,390	4,536	22,489	19,824
FISHERIES AND OCEANS								
	391	336	81	78	11	27	483	441
GOVERNOR GENERAL								
	4	4	(1)	(1)			4	4
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	502	454	72	58	1,107	993	1,681	1,505
Northern Canada Power Commission		2						2
	502	456	72	58	1,107	993	1,681	1,507
INDUSTRY, TRADE AND COMMERCE—								
Department	539	200	1	1	543	588	1,083	789
Federal Business Development Bank	118	18					118	18
Foreign Investment Review Agency	6	5	(1)	(1)	(1)		6	5
	663	223	1	1	543	588	1,207	812

TABLE 6.3

EXPENDITURE BY TYPE—*Continued*

(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82
JUSTICE—								
Department	83	78	1	1	38	34	122	113
Canadian Human Rights Commission	6	6	(1)	(1)			6	6
Commissioner for Federal Judicial Affairs	65	60	(1)	(1)	13	12	78	72
Law Reform Commission of Canada	4	3	(1)	(1)			4	3
Offices of the Information and Privacy Commissioners of Canada	(1)		(1)				(1)	
Supreme Court of Canada	4	4	(1)	(1)	1	(1)	5	4
Tax Review Board	2	2	(1)	(1)	(1)	(1)	2	2
	164	153	1	1	52	46	217	200
LABOUR—								
Department	58	53	(1)	1	15	9	73	63
Canada Labour Relations Board	5	4	(1)	(1)			5	4
Canadian Centre for Occupational Health and Safety					4	4	4	4
	63	57	(1)	1	19	13	82	71
NATIONAL DEFENCE	5,120	4,513	1,533	1,198	339	317	6,992	6,028
NATIONAL HEALTH AND WELFARE—								
Department	446	392	28	15	18,993	17,361	19,467	17,768
Medical Research Council	3	2	(1)	(1)	111	98	114	100
	449	394	28	15	19,104	17,459	19,581	17,868
NATIONAL REVENUE—								
Customs and Excise	343	316	4	6			347	322
Taxation	543	488	10	6	(1)	(1)	553	494
	886	804	14	12	(1)	(1)	900	816
PARLIAMENT—								
The Senate	21	19	(1)	(1)	1	(1)	22	19
House of Commons	132	122	3	1	1	1	136	124
Library of Parliament	9	8	(1)	(1)			9	8
	162	149	3	1	2	1	167	151
PRIVY COUNCIL—								
Department	34	35	1	1	4	1	39	37
Canadian Intergovernmental Conference Secretariat	1	2	(1)	(1)			1	2
Chief Electoral Officer	9	4	(1)	(1)	(1)	(1)	9	4
Commissioner of Official Languages	7	6	(1)	(1)			7	6
Economic Council of Canada	8	8	(1)	(1)			8	8
Public Service Staff Relations Board	8	7	(1)	(1)			8	7
	67	62	1	1	4	1	72	64
PUBLIC WORKS—								
Department	592	675	168	227	210	224	970	1,126
Canada Lands Company Limited	43						43	
Canada Mortgage and Housing Corporation	1,574	968					1,574	968
National Capital Commission	82	48		50			82	98
	2,291	1,691	168	277	210	224	2,669	2,192
REGIONAL ECONOMIC EXPANSION—								
Department	90	90	9	8	350	430	449	528
Cape Breton Development Corporation	96	133					96	133
	186	223	9	8	350	430	545	661
SCIENCE AND TECHNOLOGY—								
Ministry of State	8	8	(1)	(1)	2	2	10	10
National Research Council of Canada	207	186	54	31	76	55	337	272
Natural Sciences and Engineering Research Council	6	4	(1)	(1)	239	197	245	201
Science Council of Canada	4	3	(1)	(1)			4	3
	225	201	54	31	317	254	596	486
SECRETARY OF STATE—								
Department	146	128	2	1	1,962	1,991	2,110	2,120
Advisory Council on the Status of Women	2	2	(1)	(1)			2	2
Public Service Commission	100	91	1	(1)	(1)	(1)	101	91
Status of Women—Office of the Co-ordinator	1	1	(1)				1	1
	249	222	3	1	1,962	1,991	2,214	2,214
SOCIAL DEVELOPMENT	131	4	(1)	(1)			131	4
SOLICITOR GENERAL—								
Department	18	18	1	1	3	3	22	22
Correctional Service	488	445	66	54	2	1	556	500
National Parole Board	12	11	(1)	(1)			12	11
Royal Canadian Mounted Police	639	577	78	62	12	12	729	651
	1,157	1,051	145	117	17	16	1,319	1,184

TABLE 6.3

EXPENDITURE BY TYPE—*Concluded*
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82
SUPPLY AND SERVICES—								
Department	195	169	24	3			219	172
Statistics Canada	176	215	4	7	(1)	(1)	180	222
	371	384	28	10	(1)	(1)	399	394
TRANSPORT—								
Department	1,572	1,358	250	265	470	225	2,292	1,848
Canadian Transport Commission	35	31	(1)	(1)	581	413	616	444
	1,607	1,389	250	265	1,051	638	2,908	2,292
TREASURY BOARD—								
Secretariat	217	308			1	1	218	309
Comptroller General	11	9			(1)	(1)	11	9
	228	317			1	1	229	318
VETERANS AFFAIRS								
	264	233	3	2	1,016	905	1,283	1,140
Total departmental expenditure	34,015	28,635	2,709	2,342	41,552	36,497	78,276	67,474

(1) Less than \$500,000.

Expenditure by Standard Object

The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government.

A comparative summary of expenditure by standard object is presented in Table 6.4. Additional details are given in Volume II.

Grants, contributions and other transfer payments were the largest category, and accounted for \$41,552 million or 53% of total departmental expenditure. Payments included fiscal transfer payments to provinces, \$5,236 million; payments under the Public Utilities Income Tax Act, \$142 million; payments for hospital insurance, medical care and extended

health care, \$4,060 million; family allowance payments, \$2,231 million; guaranteed income payments, \$2,416 million; spouse's allowance payments, \$222 million; old age security payments, \$7,005 million; Canada Assistance Plan payments, \$2,832 million; and, post-secondary education payments, \$1,532 million.

Salaries and wages accounted for \$9,354 million or 12% of total departmental expenditure. The increase of \$1,031 million was due mainly to higher salary rates.

Public debt charges totalled \$16,971 million or 22% of total departmental expenditure. The increase of \$1,804 million was due mainly to an increase in unmatured debt.

TABLE 6.4

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

						Increase or decrease (-)	
						Amount	%
						1982-83	1981-82
Salaries and wages	(1)	9,354	8,323	1,031	12		
Other personnel costs	(1)	1,809	1,703	106	6		
Transportation and communications	(2)	1,262	1,106	156	14		
Information	(3)	200	224	-24	-11		
Professional and special services	(4)	2,289	1,999	290	15		
Rentals	(5)	680	583	97	17		
Purchased repair and upkeep	(6)	767	703	64	9		
Utilities, materials and supplies	(7)	2,104	1,919	185	10		
Construction and acquisition of land, buildings and works	(8)	843	757	86	11		
Construction and acquisition of machinery and equipment	(9)	1,778	1,415	363	26		
Grants, contributions and other transfer payments	(10)	41,552	36,497	5,055	14		
Public debt charges	(11)	16,971	15,167	1,804	12		
All other expenditure	(12)	5,435	4,060	1,375	34		
Total standard objects	(1-12)	85,044	74,456	10,588	14		
Less: revenues credited to the votes	(13)	6,768	6,982	-214	-3		
Net total departmental expenditure		78,276	67,474	10,802	16		

SUPPLEMENTARY STATEMENTS

Interest on the Public Debt

Interest on the public debt consists of interest on unmatured debt and on specified purpose accounts.

The increase of \$1,297 million in interest on unmatured debt reflects mainly an increase in unmatured debt, which rose from \$92,353 million at March 31, 1982 to \$115,475 million at March 31, 1983. The increase in interest on specified

purpose accounts was due mainly to increases of \$562 million in respect of the superannuation accounts.

A comparative summary of interest on the public debt is presented in Table 6.5.

Details of interest on the public debt can be found in Section 14 of this volume.

TABLE 6.5

INTEREST ON THE PUBLIC DEBT (in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	5,184	4,500	684
Payable in foreign currencies—			
United States dollars	232	192	40
Deutsche marks	39	28	11
Swiss francs	7	7	
Japanese yen	9	10	- 1
	287	237	50
	5,471	4,737	734
Canada savings bonds	4,848	3,882	966
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	17	14	3
Treasury bills	2,948	3,474	- 526
Notes and loans payable in foreign currencies—			
United States dollars	229	97	132
Deutsche marks	1	11	- 10
Swiss francs	26	27	- 1
Japanese yen	26	27	- 1
	282	162	120
	13,566	12,269	1,297
Specified purpose accounts—			
Superannuation accounts	2,890	2,328	562
Government Annuities Account	79	80	- 1
Canada Pension Plan Account	129	143	- 14
Unemployment Insurance Account	2	37	- 35
Deposit and trust accounts	245	255	- 10
Other	22	17	5
	3,367	2,860	507
Total	16,933	15,129	1,804

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total departmental expenditure each year.

In 1982-83, expenditure under statutory authority amounted to \$49,532 million, accounting for 63% of the total departmental expenditure of \$78,276 million.

Table 6.6 presents a comparative summary of these statutory expenditures.

TABLE 6.6

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1982-83	1981-82	Increase or decrease (-)
Interest and other public debt charges	16,971	15,168	1,803
Old age security payments	7,005	6,140	865
Federal-provincial fiscal arrangements and public utilities	5,378	4,535	843
Contributions to the provinces for hospital insurance, medical care and extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	4,060	4,264	- 204
Payments to the provinces under the Canada Assistance Plan	2,832	2,298	534
Guaranteed income supplement payments	2,416	2,242	174
Family allowance payments	2,231	2,020	211
Government's contribution to the Unemployment Insurance Account	2,035	957	1,078
Petroleum incentives payments	1,809		1,809
Post-secondary education payments to provinces	1,532	1,628	- 96
Payments to railway and transportation companies pursuant to the Railway Act	498	334	164
Revolving funds	- 395	- 3,043	2,648
Excess of expenditures over the revenues of the Canada Post Corporation	290		290
Spouse's allowance payments	222	203	19
Grants to municipalities and other taxing authorities	206	210	- 4
Petroleum compensation	- 199		- 199
Contributions under the Crop Insurance Act	142	116	26
Interest payments under the Canada Student Loans Act	137	96	41
Acquisition costs of Massey-Ferguson Limited preferred shares	126		126
Payments in connection with the Western Grain Stabilization Act	115	94	21
Contribution in respect of fishermen's benefits	114	90	24
Payments to Federal Business Development Bank	99		99
Payment to Petro-Canada	96		96
Judges' salaries, allowances and annuities	71	65	6
Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	56	57	- 1
Ministers, Members of Parliament and Senators—Salaries and motor car allowances	42	39	3
Insurance payments under the enterprise development program	27	44	- 17
Payments to producers for named agricultural commodities	2	107	- 105
Oil substitution and conservation		141	- 141
Superannuation, supplementary retirement benefits, death benefits and other pensions— Public Service		95	- 95
Government's matching contribution to the Public Service Superannuation Account	339	321	
Statutory payments under the Supplementary Retirement Benefits Act	332	264	
Government's matching contribution to the Canada and Quebec Pension Plans	71	71	
Government's contribution as employer to the Unemployment Insurance Account	100	100	
Government's matching contribution to the Supplementary Retirement Benefits Account	56	66	
Government's matching contribution to the death benefit account	6	6	
Amortization of actuarial deficiency	569	576	
	1,473	1,404	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	544	355	
recoveries from revolving funds	29	28	
	573	383	
	900	1,021	- 121
Canadian Forces—			
Government's matching contribution to the Canadian Forces Superannuation Account ..	183	159	
Statutory payments under the Supplementary Retirement Benefits Act	178	141	
Government's contribution as employer to the Unemployment Insurance Account	32	27	
Government's matching contribution to the Canada and Quebec Pension Plans	23	20	
Government's matching contribution to the Supplementary Retirement Benefits Account	20	17	
Government's matching contribution to the death benefit account	1	1	
Amortization of actuarial deficiency	307	302	
	744	667	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	307	262	
	437	405	32
Royal Canadian Mounted Police—			
Government's matching contribution to the Royal Canadian Mounted Police Superan- nuation Account	61	52	
Government's contribution as employer to the Unemployment Insurance Account	7	7	
Government's matching contribution to the Canada and Quebec Pension Plans	5	5	
Statutory payments under the Supplementary Retirement Benefits Act	15	12	
Government's matching contribution to the Supplementary Retirement Benefits Account	5	5	
Amortization of actuarial deficiency	21	30	
	114	111	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	21	29	
	93	82	11
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act	18	17	1
All other statutory expenditure	166	177	- 11
Total	49,532	39,602	9,930

Monthly Expenditure by Major Spending Department

Table 6.7 presents a summary of expenditure by month for 1982-83.

TABLE 6.7

MONTHLY EXPENDITURE BY MAJOR SPENDING DEPARTMENT (in millions of dollars)

	Finance	National Health and Welfare	National Defence	Employment and Immigration	Energy, Mines and Resources	Transport	Public Works	Secretary of State	Indian Affairs and Northern Development	External Affairs	Other	Total
April, 1982	1,741	1,528	271	104	268	268	78	163	153	125	605	5,304
May	1,827	1,562	430	195	- 24	191	128	166	85	85	659	5,304
June	1,648	1,571	495	299	157	222	190	198	106	106	886	5,878
July	2,198	1,592	742	261	304	216	152	172	155	130	1,163	7,085
August	1,684	1,618	497	227	167	280	214	175	126	95	757	5,840
September	1,839	1,548	505	256	288	238	227	179	134	77	753	6,044
October	1,883	1,614	537	256	- 32	140	279	145	129	105	944	6,000
November	2,162	1,607	676	274	197	178	235	149	143	147	774	6,542
December	1,983	1,617	573	345	484	286	74	178	150	131	1,451	7,272
January, 1983	1,778	1,724	451	353	270	213	349	201	135	116	873	6,463
February	1,624	1,721	528	340	117	191	157	163	122	156	990	6,109
March	1,906	1,705	785	280	230	213	526	259	91	201	965	7,161
Supplementary	216	174	502	340	622	272	60	66	152	178	692	3,274
Total departmental expenditure	22,489	19,581	6,992	3,530	3,048	2,908	2,669	2,214	1,681	1,652	11,512	78,276

SECTION 7

1982-83 PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Crown corporations and agencies	7.4
Lending institutions	7.4
All other	7.8
Summary of the financial position of agent Crown corporations	7.18
Government of Canada financial interest in agent and other Crown corporations	7.20
Provincial and territorial governments	7.22
National governments including developing countries	7.28
International organizations	7.31
Veterans' Land Act Fund advances	7.34
Government controlled corporations	7.35
Private sector enterprises	7.37
Miscellaneous	7.42
Allowance for valuation	7.47
Supplementary statement—	
Recorded uncollected interest	7.48

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of assets representing financial claims and equity held by the Government of Canada. They are made under parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, the unexpended balances may be carried forward from year to year. Details of the use of these non-budgetary appropriations, for loans, investments and advances, can be found in the departmental sections of Volume II.

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure as a statutory item of the Department of Finance.

An allowance has been established to reflect estimated losses on realization of financial claims held by the Government. This allowance has been authorized by the Minister of Finance under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year, on loans, investments and advances, is credited, when received, to return on investments. Details of return on investments, for loans, investments and advances, are disclosed in Section 14 of this volume. In

accordance with stated accounting policies, accrued interest and interest due but not received are not recorded as revenue. Table 7.13 gives details of recorded uncollected interest.

Gross transactions and year-end balances of loans, investments and advances are presented as follows:

- Crown corporations and agencies;
- provincial and territorial governments;
- national governments including developing countries;
- international organizations;
- Veterans' Land Act Fund advances;
- Government controlled corporations;
- private sector enterprises; and,
- miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of each account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

LOANS, INVESTMENTS AND ADVANCES

		Receipts and other credits	Payments and other charges		Net increase or decrease (-)	
	April 1/1982			March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
Crown corporations and agencies—						
Lending institutions, Table 7.2—						
Canada Deposit Insurance Corporation	200,000,000	200,000,000	140,000,000	140,000,000	- 60,000,000	200,000,000
Canada Mortgage and Housing Corporation	10,388,157,817	296,004,147	325,500,000	10,417,653,670	29,495,853	199,033,571
Export Development Corporation	883,846,806	69,181,560	109,201,660	923,866,906	40,020,100	- 3,608,132
Farm Credit Corporation	3,727,105,432	164,036,987	558,485,000	4,121,553,445	394,448,013	348,170,825
Federal Business Development Bank	1,031,000,000	171,000,000	26,000,000	886,000,000	- 145,000,000	- 125,000,000
	<i>16,230,110,055</i>	<i>900,222,694</i>	<i>1,159,186,660</i>	<i>16,489,074,021</i>	<i>258,963,966</i>	<i>618,596,264</i>
All other Crown corporations and agencies, Table 7.3—						
Air Canada	607,500,933	15,744,897		591,756,036	- 15,744,897	- 14,661,076
Atomic Energy of Canada Limited	873,477,392	11,014,634	7,700,000	870,162,758	- 3,314,634	- 7,150,078
Canada Development Investment Corporation			396,158,315	396,158,315	396,158,315	
Canadian National Railways	2,753,278,735	6,808,019	47,368,000	2,793,838,716	40,559,981	176,457
Petro-Canada	1,572,771,853		457,000,000	2,029,771,853	457,000,000	128,972,000
Other	1,794,584,401	866,899,418	765,568,029	1,693,253,012	- 101,331,389	359,105,844
	<i>7,601,613,314</i>	<i>900,466,968</i>	<i>1,673,794,344</i>	<i>8,374,940,690</i>	<i>773,327,376</i>	<i>466,443,143</i>
Total Crown corporations and agencies	23,831,723,369	1,800,689,662	2,832,981,004	24,864,014,711	1,032,291,342	1,085,039,407
Other loans, investments and advances—						
Provincial and territorial governments, Table 7.6	1,207,859,737	58,429,689	99,917,770	1,249,347,818	41,488,081	- 28,333,307
National governments including developing countries, Table 7.7	3,774,323,086	52,189,526	325,445,673	4,047,579,233	273,256,147	256,430,628
International organizations, Table 7.8	2,584,913,047	386,229	332,931,126	2,917,457,944	332,544,697	330,069,697
Less: notes payable, Table 7.8	979,617,534	318,301,215	198,579,131	1,099,339,618	119,722,084	166,288,285
	<i>1,605,295,513</i>	<i>318,687,444</i>	<i>531,510,257</i>	<i>1,818,118,326</i>	<i>212,822,813</i>	<i>166,781,408</i>
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 7.9	282,810,965	45,815,667	18,183,302	255,178,600	- 27,632,365	- 29,655,520
Government controlled corporations, Table 7.10	487,812,830	87,558,560		400,254,270	- 87,558,560	- 36,810
Private sector enterprises, Table 7.11	266,125,697	15,465,268	70,772,346	321,432,775	55,307,078	- 13,676,545
Miscellaneous, Table 7.12	267,292,384	463,915,231	484,652,878	288,030,031	20,737,647	2,619,764
Total other loans, investments and advances	7,891,520,212	1,042,061,385	1,530,482,226	8,379,941,053	488,420,841	354,129,618
	<i>31,723,243,581</i>	<i>2,842,751,047</i>	<i>4,363,463,230</i>	<i>33,243,955,764</i>	<i>1,520,712,183</i>	<i>1,439,169,025</i>
Less: allowance for valuation	2,500,000,000	1,500,000,000		4,000,000,000	1,500,000,000	200,000,000
Total	29,223,243,581	4,342,751,047	4,363,463,230	29,243,955,764	20,712,183	1,239,169,025

CROWN CORPORATIONS AND AGENCIES

Loans and advances to, and investments in, Crown corporations represent the balance of financial claims held by the Government against Crown corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation is ultimately accountable to Parliament, through a Minister of the Crown, for the conduct of its affairs. Crown corporations are listed in Schedules B, C and D of the Financial Administration Act. Most of the Crown corporations listed in the Schedules to the Financial Administration Act are agents of Her Majesty, in the right of Canada. This power is granted in any one of the following ways:

- (i) designation as an agent of Her Majesty by Parliament, through a special act of incorporation;

- (ii) statutory authorization as an agent of Her Majesty; and,
- (iii) proclamation as an agent of Her Majesty by the Government Companies Operation Act.

Financial statements of Crown corporations and agencies listed in Schedules C and D of the Financial Administration Act can be found in Volume III. Information on Schedule I corporations can be found in the departmental sections of Volume II.

Lending Institutions

Table 7.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies providing financial assistance.

TABLE 7.2

CROWN CORPORATIONS AND AGENCIES—LENDING INSTITUTIONS

	April 1/1982		Receipts and other credits		Payments and other charges		March 31/1983		Net increase or decrease (-)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canada Deposit Insurance Corporation	200,000,000	200,000,000			140,000,000		140,000,000		- 60,000,000	200,000,000
Canada Mortgage and Housing Corporation—										
Capital stock	25,000,000						25,000,000			
Housing	6,698,878,198	158,588,647			147,000,000		6,687,289,551		- 11,588,647	28,790,718
Real estate	66,452,616	4,387,165			5,000,000		67,065,451		612,835	- 14,084,490
Joint projects	1,072,107,321	22,303,216			137,000,000		1,186,804,105		114,696,784	85,739,956
Urban renewal scheme	32,068,150	4,381,696			2,000,000		29,686,454		- 2,381,696	1,475,121
Student housing projects	396,687,510	6,541,414					390,146,096		- 6,541,414	- 1,954,873
Sewage treatment projects	1,130,522,005	25,204,198			27,500,000		1,132,817,807		2,295,802	53,743,222
Mortgage and loan purchase fund	676,092	398,957					277,135		- 398,957	- 376,513
Mortgage insurance fund	329,300,000	15,000,000					314,300,000		- 15,000,000	131,700,000
Ownership assistance	636,465,925	59,198,854			7,000,000		584,267,071		- 52,198,854	- 85,999,570
	10,388,157,817	296,004,147			325,500,000		10,417,653,670		29,495,853	199,033,571
Export Development Corporation—										
Capital stock	352,000,000				108,000,000		460,000,000		108,000,000	47,000,000
Capital surplus	25,000,000						25,000,000			
Loans	506,846,806	69,181,560			1,201,660		438,866,906		- 67,979,900	- 50,608,132
	883,846,806	69,181,560			109,201,660		923,866,906		40,020,100	- 3,608,132
Farm Credit Corporation—										
Capital stock	142,848,000				23,185,000		166,033,000		23,185,000	13,148,000
Notes	3,567,682,146	160,128,034			532,200,000		3,939,754,112		372,071,966	332,432,301
Farm syndicates loan fund	16,575,286	3,908,953			3,100,000		15,766,333		- 808,953	2,590,524
	3,727,105,432	164,036,987			558,485,000		4,121,553,445		394,448,013	348,170,825
Federal Business Development Bank—										
Capital stock	268,000,000				26,000,000		294,000,000		26,000,000	46,000,000
Loans	763,000,000	171,000,000					592,000,000		- 171,000,000	- 171,000,000
	1,031,000,000	171,000,000			26,000,000		886,000,000		- 145,000,000	- 125,000,000
Total	16,230,110,055	900,222,694			1,159,186,660		16,489,074,021		258,963,966	618,596,264

Canada Deposit Insurance Corporation

The Corporation was established under the Canada Deposit Insurance Corporation Act, to provide insurance (up to \$60,000 per depositor per institution) on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Section 37 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time shall not exceed \$500,000,000.

During the year, the loan balance of \$200,000,000 as at March 31, 1982 was repaid with interest of \$3 million. New loans were issued in the amount of \$140,000,000.

The loans bear interest at rates varying from 9.5% to 9.625% per annum, and mature at various dates up to May 16, 1983.

Canada Mortgage and Housing Corporation

The Corporation was established under the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$1,574 million. It paid interest of \$883 million and transferred \$9 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

- (a) Section 15—to any person to assist in
 - (i) the construction, purchase or improvement of a low-rental housing project;
 - (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
 - (iii) the conversion of existing buildings into a low-rental housing project;

- (b) Section 16—to an incorporated company engaged in the mining, lumbering, logging or fishing industry, to assist in the construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower;
- (c) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,
- (d) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates varying from 3.5% to 14.625% per annum, are repayable over periods ranging from 18 to 50 years, and mature at various dates between September 30, 1997 and December 31, 2032.

Real estate

Section 55 of the National Housing Act authorizes advances to: (a) acquire land or housing projects by way of purchase, lease or otherwise; (b) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (c) construct, convert or improve housing projects; and, (d) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Vote L65, Appropriation Acts No 1 and No 2, 1982-83.

The advances bear interest at rates varying from 9.525% to 10.867% per annum, are repayable over a 50 year period, and mature December 31, 2031.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (a) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (b) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (c) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates varying from 5% to 17.96% per annum, are repayable over periods ranging from 25 to 50 years, and mature at various dates between March 31, 2005 and December 31, 2032.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates varying from 5.31% to 8.75% per annum, are repayable over periods ranging from 20 to 50 years, and mature at various dates between December 31, 1983 and December 31, 1997.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (a) the construction, acquisition or improvement of a student housing project; (b) the acquisition of existing buildings and their conversion into a student housing project; or, (c) the conversion of existing buildings into a student housing project.

The advances bear interest at rates varying from 5% to 10.054% per annum, are repayable over periods ranging from 20 to 50 years, and mature at various dates between September 30, 2012 and December 31, 2031.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates varying from 5% to 10.376% per annum, are repayable over periods ranging from 18 to 50 years, and mature at various dates between September 30, 1993 and December 31, 2030.

Mortgage and loan purchase fund

Advances have been made to enable the Corporation to lend money under Section 10(1)(b) of the National Housing Act, to holders of National Housing Act insured mortgages.

A payment of an advance under Section 10(3) of the National Housing Act shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(2) of the Act.

The advances bear interest at the rate of 5.875% per annum, are repayable over a 20 year period, and mature March 31, 1985.

Mortgage insurance fund

Advances have been made, pursuant to Section 9(6) of the National Housing Act, to enable the Corporation to discharge its obligations under Section 8 of the Act.

The advances bear interest at rates varying from 11.875% to 18.375% per annum, are repayable over periods ranging from 1 to 5 years, and mature at various dates between December 21, 1984 and January 20, 1986.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act, to assist in (a) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (b) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates varying from 7.625% to 9.625% per annum, are repayable over periods ranging from 20 to 50 years, and mature at various dates between December 31, 1993 and December 31, 2000.

Export Development Corporation

The Corporation was established under the Export Development Act, to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$39 million. It paid interest of \$78 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

Capital surplus

Section 11(3) of the Export Development Act provides for a maximum amount of \$25,000,000 as contributed capital.

Loans

Loans to the Corporation are authorized by Sections 12, 13 and 14 of the Export Development Act. Section 14 limits the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 to an amount equal to ten times the aggregate of the authorized capital and the amount credited to the capital surplus account of the Corporation. Loans under these sections are used by the Corporation in the exercise of its operating powers.

The Government of Canada also makes loans to the Corporation pursuant to Section 31 of the Export Development Act. These loans are, in turn, re-loaned by the Corporation to foreign governments and foreign companies. Such loans to foreign governments and foreign companies are administered by the Corporation, on behalf of the Government. These loans are reported later in this section under "National governments including developing countries" and "Private sector enterprises".

Farm Credit Corporation

The Corporation was established under the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$3 million.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 20 year period, bearing interest at rates varying from 11.75% to 15.75% per annum, and maturing at various dates between July 1, 2001 and July 1, 2003, \$800,537,836;
- (b) repayable over a 20 year period, bearing interest at rates varying from 7.75% to 9.75% per annum, and maturing at various dates between July 1, 1990 and July 1, 2000, \$1,692,552,157;
- (c) repayable over a 20 year period, bearing interest at rates varying from 5.25% to 7.5% per annum, and maturing at various dates between December 1, 1985 and July 1, 1996, \$1,337,746,200;
- (d) repayable over a 19 year period, bearing interest at rates varying from 5.25% to 6% per annum, and maturing at various dates between December 1, 1985 and July 1, 1986, \$93,300,219; and,
- (e) repayable over a 25 year period, bearing interest at rates varying from 4% to 5.75% per annum, and maturing at various dates between June 30, 1983 and June 30, 1986, \$15,617,700.

During the year, the Corporation paid interest of \$344 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

- (a) the purchase of farm machinery;
- (b) the purchase, erection or improvement of buildings; or,
- (c) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

Section 8 of the Act limits total advances which may be outstanding to \$25,000,000.

The advances bear interest at rates varying from 7.75% to 16.5% per annum, are repayable over a 5 year period, and mature at various dates between July 1, 1983 and July 1, 1987.

During the year, the Corporation paid interest of \$2 million to the Government.

Federal Business Development Bank

The Corporation was incorporated under the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$118 million.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

The loans bear interest at rates varying from 8.125% to 10.125% per annum, are repayable over periods ranging from 1 to 9 years, and mature at various dates between April 1, 1983 and August 1, 1988.

During the year, the Corporation paid interest of \$65 million to the Government.

All Other Crown Corporations and Agencies

Table 7.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies engaged in activities other than providing financial assistance.

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (—)	
	\$	\$	\$	\$	1983	1982
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	264,983,293	15,429,325		249,553,968	— 15,429,325	— 14,369,716
Winnipeg maintenance hangar	13,508,640	315,572		13,193,068	— 315,572	— 291,360
	607,500,933	15,744,897		591,756,036	— 15,744,897	— 14,661,076
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	7,048,815	484,133		6,564,682	— 484,133	— 460,353
Bruce heavy water plant	134,195,846	8,467,146		125,728,700	— 8,467,146	— 7,861,936
Commercial products division	4,128,895	397,426		3,731,469	— 397,426	— 371,034
Gentilly II nuclear power station	151,000,000			151,000,000		
Heavy water inventory	74,000,000	1,500,000		72,500,000	— 1,500,000	— 1,500,000
Isotope production building	6,800,000		3,900,000	10,700,000	3,900,000	3,200,000
Isotope production equipment			3,800,000	3,800,000	3,800,000	
Lepreau nuclear station	299,400,000			299,400,000		
Sheridan Park engineering design office	844,363	165,929		678,434	— 165,929	— 156,755
Uranium concentrate	11,900,000			11,900,000		
Working capital	20,000,000			20,000,000		
	873,477,392	11,014,634	7,700,000	870,162,758	— 3,314,634	— 7,150,078
Canada Development Investment Corporation—						
Capital stock			395,658,315	395,658,315	395,658,315	
Loan			500,000	500,000	500,000	
			396,158,315	396,158,315	396,158,315	
Canadian National Railways—						
Capital stock	2,503,377,732		47,368,000	2,550,745,732	47,368,000	6,897,000
Consolidated loan	235,695,435	6,779,615		228,915,820	— 6,779,615	— 6,223,175
Yarmouth Bar Harbour ferry services—						
New dock and facilities	98,032	24,508		73,524	— 24,508	— 24,508
Canadian Government Railways—						
Working capital	14,107,536	3,896		14,103,640	— 3,896	— 472,860
	2,753,278,735	6,808,019	47,368,000	2,793,838,716	40,559,981	176,457
Petro-Canada—						
Capital stock—Common	600,000,000		1,839,446,981	2,439,446,981	1,839,446,981	20,000,000
—Preferred	972,771,853			972,771,853		108,972,000
Loans	710,933,716	1,382,446,981	897,957,526	226,444,261	— 484,489,455	710,933,716
Less: amount recorded as investments of the Canadian Ownership Account (see Section 8 of this volume)	710,933,716 1,572,771,853	1,382,446,981 457,000,000	2,280,404,507 457,000,000	1,608,891,242 2,029,771,853	897,957,526 457,000,000	710,933,716 128,972,000
	5,807,028,913	33,567,550	908,226,315	6,681,687,678	874,658,765	107,337,303

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES—*Concluded*

	Net increase or decrease (—)					
	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	343,406,423	588,920	14,456,021	357,273,524	13,867,101	— 16,945
Saint John Harbour Bridge Authority	14,572,791	82,757		14,490,034	— 82,757	— 77,395
	357,979,214	671,677	14,456,021	371,763,558	13,784,344	— 94,340
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation—						
Paid in capital	10,000,000			10,000,000		
Account without current transactions						— 7,000,000
	10,000,000			10,000,000		— 7,000,000
Canadian Dairy Commission	79,998,838	351,714,584	535,711,904	263,996,158	183,997,320	67,686,838
Canadian Film Development Corporation	9,699,410	6,900,874	6,291,104	9,089,640	— 609,770	3,942,948
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			325,000		
Canadian Patents and Development Limited ..	296,199			296,199		
Canadian National Corporation	1,731,000	93,325,000	100,000,000	8,406,000	6,675,000	— 300,000
Eldorado Nuclear Limited—						
Capital stock	308,246,877	308,246,877			— 308,246,877	300,000,000
Loans	14,700,000	9,700,000		5,000,000	— 9,700,000	— 7,500,000
	322,946,877	317,946,877		5,000,000	— 317,946,877	292,500,000
Freshwater Fish Marketing Corporation	18,327,587	72,440,546	72,155,000	18,042,041	— 285,546	6,774,692
Loto Canada Inc	1			1		
National Capital Commission	40,873,969	9,751,591		31,122,378	— 9,751,591	— 2,745,128
Northern Canada Power Commission—						
Northern Canada Power Commission Act, Section 15	176,101,567	5,817,793	36,954,000	207,237,774	31,136,207	4,242,643
Northern Canada Power Commission Act, Section 14	50,000			50,000		
Working capital	7,500,000			7,500,000		
	183,651,567	5,817,793	36,954,000	214,787,774	31,136,207	4,242,643
Northern Transportation Company Limited—						
Capital stock	24,900,000			24,900,000		
Loans	36,462,482	3,028,626		33,433,856	— 3,028,626	— 762,623
	61,362,482	3,028,626		58,333,856	— 3,028,626	— 762,623
Royal Canadian Mint	18,335,945	2,131,785		16,204,160	— 2,131,785	— 2,131,785
St Lawrence Seaway Authority, The	624,950,000			624,950,000		
Telelobe Canada	12,386,303	3,170,065		9,216,238	— 3,170,065	— 3,007,405
Uranium Canada, Limited	9			9		
VIA Rail Canada Inc	9,300,000			9,300,000		
	1,794,584,401	866,899,418	765,568,029	1,693,253,012	— 101,331,389	359,105,840
Total	7,601,613,314	900,466,968	1,673,794,344	8,374,940,690	773,327,376	466,443,143

Air Canada

The Corporation was incorporated under the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of \$20 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

PC 1978-1172 dated April 13, 1978 authorized the consolidation of previous loans.

The consolidated loan bears interest at the rate of 7.243% per annum, is repayable over a 15 year period in semi-annual instalments due April 13 and October 13, and matures April 13, 1993.

Winnipeg maintenance hangar

Specific loans have been made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

All loans outstanding as of January 1, 1981 were consolidated.

The consolidated loan bears interest at the rate of 8.31% per annum, is repayable over a 20 year period in equal annual instalments due January 1, and matures December 31, 2001.

Atomic Energy of Canada Limited

The Corporation was established by the Atomic Energy Control Act, to develop atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long-term Canadian needs for low cost energy, and will be commercially attractive to other countries, and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$315 million. It paid interest of \$43 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

Vote L51a, Appropriation Act No 3, 1977-78 and PC 1977-3586 dated December 16, 1977 approved the conversion of \$149,159,473 of indebtedness into contributed capital of the Corporation.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates varying from 3.5% to 8.5% per annum, for an average yield of 4.354%, are repayable in equal monthly instalments over a 30 year period, and mature at various dates between December 31, 1984 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates varying from 6.687% to 8.5% per annum, for an average yield of 7.566%, are repayable in equal monthly instalments over a 17 year period, and mature December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates varying from 6.687% to 7.5% per annum, for an average yield of 6.933%, are repayable in equal monthly instalments over a 20 year period, and mature at various dates between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loans bear interest at rates varying from 8.375% to 10% per annum, for an average yield of 9.18%, and are repayable on demand, with semi-annual payments of interest due June 30 and December 31.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at rates varying from 9.125% to 10.125% per annum, for an average yield of 10.015%, are repayable at the end of a 10 year period, and mature January 1, 1988. Semi-annual instalments of interest are payable on May 1 and November 1.

Isotope production building

Loans have been made to assist in the construction of an isotope production building.

During the year, additional loans were authorized by Vote L65, Appropriation Acts No 1 and No 2, 1982-83.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$298 million.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, 94,736 additional common shares amounting to \$47,368,000 were purchased under the authority of Votes L95 and L95c, Appropriation Acts No 1, No 2 and No 4, 1982-83.

During the year, the Corporation paid dividends of \$39 million to the Government.

Consolidated loan

PC 1978-3052 dated October 4, 1978 authorized the consolidation of previous loans.

The consolidated loan bears interest at the rate of 8.75% per annum, is repayable over a 20 year period in semi-annual instalments due June 30 and December 30, and matures June 30, 1998.

During the year, the Corporation paid interest of \$20 million to the Government.

Yarmouth Bar Harbour ferry services

Recoverable advances have been made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

The new dock and facilities non-interest bearing advances are repayable at \$24,508 per year over an 11 year period, and mature December 28, 1986.

Canadian Government Railways—Working capital

Advances have been made for working capital purposes.

The interest-free advances have no repayment dates.

Petro-Canada

The Corporation was established under the Petro-Canada Act, to:

- (a) engage in exploration for, and development of, hydrocarbons and other types of fuel or energy;
- (b) engage in research and development projects relating to fuel and energy resources;
- (c) import, produce, transport, distribute, refine and market hydrocarbons of all descriptions;
- (d) produce, distribute, transport and market other fuels and energy; and,
- (e) engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$98 million.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

During the year, the Government purchased 4,570 common shares with a par value of \$100,000 each. In addition, pursuant to Section 24.1(1)(a) of the Act, the Government acquired 12,451 common shares through a conversion of \$1,382,446,981 of non-interest bearing notes. These notes were issued in connection with funds received by the Corporation from the Canadian Ownership Account (see Section 8 of this volume), established by Vote 5c, Appropriation Act No 4, 1980-81. For reporting purposes, the amount recorded as investments of the Canadian Ownership Account is deducted from this account.

Loans

This account reports advances to Petro-Canada to finance the acquisition of Petro-Canada Enterprises Inc (formerly Petrofina Canada Inc), in accordance with Vote 5c, Appropriation Act No 4, 1980-81. During the year, \$897,957,526 was advanced to the Corporation for this purpose from the Canadian Ownership Account in exchange for non-interest bearing convertible notes. Advances received by the Corporation, to December 31, 1982, were converted into common shares of the Corporation in the amount of \$1,382,446,981. The remaining loans are reported as a deduction from the Canadian Ownership Account (see Section 8 of this volume).

Bank of Canada

The Bank of Canada was established under the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Act. An amount of \$5,000,000 represents the par value of 100,000 shares, and the remaining balance of \$920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

All profits of the Bank are remitted to the Government. In 1982-83, the profit of the Bank was \$1,879 million.

Canada Ports Corporation

The Corporation was established under the Canada Ports Corporation Act, to administer, manage and control Canadian harbours as provided for in the Canada Ports Corporation Act and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation was formerly the National Harbours Board which was repealed by the Canada Ports Corporation Act.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$63 million.

Subject to the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the outstanding balances of loans made to various harbours follows:

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
Belledune	2,310,532	32,297		2,278,235
Halifax	25,555,762			25,555,762
Montreal	142,215,208	266,288		141,948,920
Vancouver	81,578,209	129,183		81,449,026
Prince Rupert	27,084,979			27,084,979
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	45,481,755	108,079	14,456,021	59,829,697
St John's, Nfld	1,733,636	36,384		1,697,252
Chicoutimi	775,332	16,689		758,643
	343,406,423	588,920	14,456,021	357,273,524

During the year, additional loans were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1982-83.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) non-interest bearing loans having an indefinite maturity date, and requiring no principal repayments, \$317,739,455;
- (b) interest-bearing loans at rates varying from 6.25% to 12.43% per annum, repayable over a 20 year period in equal annual instalments due December 31, and maturing December 31, 2000, \$24,549,149;
- (c) interest-bearing loans at a rate of 15.625 % per annum, repayable over a 20 year period in equal annual instalments due December 31, and maturing December 31, 2002, \$528,899;
- (d) interest-bearing loans at a rate of 15.125% per annum, repayable over a 20 year period in equal annual instalments due December 31, and maturing December 31, 2002, \$7,346,000;
- (e) interest-bearing loans at a rate of 11.125% per annum, repayable over a 10 year period in equal annual instalments due December 31, and maturing December 31, 1993, \$4,852,000; and,
- (f) interest-bearing loans at a rate of 11% per annum, repayable over a 10 year period in equal annual instalments due December 31, and maturing December 31, 1993, \$2,258,021.

During the year, the Corporation paid interest of \$3 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the Canada Ports Corporation (formerly the National Harbours Board), shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 7.11, Private Sector Enterprises).

The loans bear interest at rates varying from 6.687% to 8.5% per annum, are repayable over periods ranging from 50 to 51 years in equal semi-annual instalments due January 1 and July 1, and mature at various dates between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of \$1 million to the Government.

Canadian Arsenal Limited

The Corporation was incorporated pursuant to the Canada Corporations Act (formerly the Companies Act), and continued under the Canada Business Corporations Act, to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

Advances have been made to provide working capital to the Corporation.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established under the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$744 million.

Loans have been made to the Corporation, for purposes of working capital. The total amount authorized to be outstanding at any time is not to exceed \$33,000,000.

The loans bear no interest and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established under the Canadian Commercial Corporation Act, to assist in the development of international trade; to assist persons in obtaining goods from outside Canada; and, to dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$17 million.

Section 8(1) of the Act states that advances not exceeding in the aggregate \$10,000,000 may be made available to the Corporation as paid in capital.

Canadian Dairy Commission

The Corporation was established under the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$6 million.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is not to exceed \$300,000,000.

The loans bear interest at rates varying from 11.375% to 16.125% per annum, and are repayable over a 1 year period or less.

During the year, the Corporation paid interest of \$19 million to the Government.

Canadian Film Development Corporation

The Corporation was established under the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the amount originally appropriated under Section 18(1) of the Act was increased to \$52,538,000 under the authority of Vote 45, Appropriation Acts No 1 and No 2, 1982-83.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$4 million.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Ltd

The Corporation was established to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act (formerly the Companies Act), and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established under the Saltfish Act, to regulate interprovincial and export trade in saltfish, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such

terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, which may be borrowed from all lenders, is \$30,000,000.

The loans bear interest at rates varying from 7.375% to 12.375% per annum, are repayable over a 10 year period, and mature at various dates between February 2, 1984 and September 30, 1990.

During the year, the Corporation paid interest of \$1 million to the Government.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act (formerly the Companies Act), and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of State for Social Development, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, the Government transferred all of its shares to the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act).

Loans

Loans have been made for the purpose of meeting capital and operating expenses.

The remaining loan bears interest at a rate of 5.875% per annum, and matures October 15, 1983.

During the year, the Corporation paid interest of \$2 million to the Government.

Freshwater Fish Marketing Corporation

The Corporation was established under the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, which may be borrowed from all lenders, is \$20,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 10 year period, bearing interest at rates varying from 4.875% to 15.625% per annum, and maturing up to April 30, 1992, \$4,642,041; and,
- (b) repayable over a 1 year period, bearing interest at rates varying from 9.125% to 9.375% per annum, and maturing at various dates between August 31, 1983 and March 24, 1984, \$13,400,000.

During the year, the Corporation paid interest of \$2 million to the Government.

Loto Canada Inc

The Corporation was established under the Canada Business Corporations Act, to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation were paid over to the Receiver General for Canada, to be credited to a National Lottery Account, and distributed as follows:

- 82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;
- 12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province; and,
- 5%—for the purpose of physical fitness, amateur sport and recreation programs.

The Corporation is an agent of Her Majesty, reports through the Minister of National Health and Welfare, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

The balance in the account represents the purchase, for \$1, of the common shares of Loto Canada Inc.

The lottery operations were terminated on December 31, 1979. The Corporation will be wound up when legal, financial and administrative requirements will permit.

National Capital Commission

The Corporation was established under the National Capital Act, to prepare plans for, and assist in, the development, conservation and improvement of the National Capital Region, in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$82 million.

Loans have been made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Vote L85, Appropriation Acts No 1 and No 2, 1982-83.

The loans bear interest at rates varying from 4.75% to 15.625% per annum. No dates for repayment of principal are repaid except that loans and interest are required to be repaid by the full proceeds of property sales.

During the year, the Corporation paid interest of \$2 million to the Government.

Northern Canada Power Commission

The Corporation was established under the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of \$17 million to the Government.

Northern Canada Power Commission Act—Section 15

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Votes L60 and L60b, Appropriation Acts No 1, No 2 and No 3, 1982-83.

The loans bear interest at rates varying from 4% to 15.625% per annum, and are repayable over a period extending to March 31, 2024.

The balance of loans outstanding as at March 31, 1983 includes \$2.2 million of unpaid principal, for 1976-77.

Northern Canada Power Commission Act—Section 14

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation, for the purpose of maintaining inventories and meeting current liabilities.

The loans are interest-free, and are repayable in 10 equal annual instalments of \$750,000, commencing March 31, 1990. Should any instalment become due and unpaid, interest at the then current rate is applicable until the date of payment.

Northern Transportation Company Limited

The Corporation was incorporated pursuant to the Canada Corporations Act (formerly the Companies Act), and continued under the Canada Business Corporations Act, to provide a general transportation service throughout Northern

Canada and the Arctic, together with related intermodal services.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$1 million.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Loans

Loans have been made to the Corporation, to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

The terms and conditions of the loans, with their year-end balances, are categorized into three groups:

- (a) 15 year loans, bearing interest at rates varying from 8.375% to 8.5% per annum, and maturing October 15, 1989 and October 15, 1990, \$4,143,068;
- (b) 10 year loan, bearing interest at the rate of 8.41% per annum, and maturing December 31, 1986, \$320,000; and,
- (c) 15 year loan, bearing interest at the rate of 7.45% per annum, and maturing December 31, 1991, \$28,970,788.

During the year, the Corporation paid interest of \$3 million to the Government.

Royal Canadian Mint

The Corporation was established under the Royal Canadian Mint Act, to:

- (a) produce and arrange for the production and supply of coins of the currency of Canada;
- (b) produce coins of the currency of countries other than Canada;
- (c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,
- (d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 may be made to the Mint, to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made to the Mint, to finance the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time, of loans made under Section 18(1), shall not exceed \$35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time, shall not exceed \$1,000,000.

The loans bear interest at rates varying from 7.625% to 10.125% per annum, are repayable over periods ranging from 4 to 16 years, and mature at various dates between April 1, 1984 and April 1, 1998.

During the year, the Corporation paid interest of \$2 million to the Government.

The St Lawrence Seaway Authority

The Corporation was established under The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Teleglobe Canada

The Corporation was established under the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of State for Social Development, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Section 12 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may pay to the Corporation, for capital purposes, amounts not exceeding

\$4,500,000 out of unappropriated moneys, and, in addition, any other moneys appropriated by Parliament.

The loans bear interest at rates varying from 3.5% to 6.75% per annum, are repayable in semi-annual instalments over periods ranging from 15 to 40 years, and mature at various dates between March 31, 1984 and March 31, 1998.

During the year, the Corporation paid interest of \$1 million and transferred surplus of \$9 million to the Government.

Uranium Canada, Limited

The Corporation was incorporated pursuant to the Canada Corporations Act (formerly the Companies Act), and continued under the Canada Business Corporations Act, to provide for the acquisition and sale of uranium concentrates.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$35,000.

The Government's investment in the capital of the Corporation is recorded in this account.

VIA Rail Canada Inc

The Corporation was established under the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government of Canada.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance, authorized by budgetary appropriations, amounting to \$604 million.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary of the Financial Position of Agent Crown Corporations

All assets and liabilities of agent Crown corporations are assets and liabilities of the Government, because of the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only the financial transactions between the Government and agent Crown corporations, are recorded in the accounts of Canada.

Although borrowings by agent Crown corporations from lenders other than the Government are considered direct liabilities of the Government, such borrowings are not included in the accounts of Canada since they are intended to be, and in practice are, repaid directly by the corporations.

Table 7.4 presents the assets, liabilities (including the identification of borrowings from other than the Government), equity and contingent liabilities of Crown corporations which are agents of the Government and which are outside the Government of Canada as an accounting entity. In accordance with Section 40 of the Financial Administration Act, details of borrowings by these entities from other than the Government are detailed in Notes 2 and 4 to this table.

For corporations with financial year ends other than March 31, 1983, unaudited financial information is included in this table. The table is summarized in Note 4 to the audited financial statements in Section 2 of this volume.

TABLE 7.4
SUMMARY OF THE FINANCIAL POSITION OF AGENT CROWN CORPORATIONS
AS AT MARCH 31, 1983
(in thousands of dollars)

Agent Crown corporations ⁽¹⁾	Assets	Liabilities		Net assets	Equity of Canada					Total	Change from previous year
		Borrowings from other than Government ⁽²⁾	All other liabilities ⁽³⁾		Obligations to the Government of Canada and Crown corporations	Claims against the Government of Canada and Crown corporations	Share capital and contributed surplus	Retained earnings/accumulated deficit (-)			
Atomic Energy of Canada Limited	1,327,971	54,351	290,777	982,843	824,239	20,508	123,289	55,823		982,843	- 135,640
Canada Deposit Insurance Corporation	184,641		112	184,529	143,184	215,699	181,909	75,135		184,529	105,735
Canada Corporation ⁽⁴⁾	- 779,588		596	- 780,184							
Canada Harbour Place Corporation	12,638		5,527	7,111	500		922,008	- 1,702,692		- 780,184	- 780,184
Canada Lands Company (Mirabel) Limited	1,369		472	897	1,258	361	7,420			7,111	7,111
Canada Lands Company (Le Vieux-Port de Montréal) Limited	983		882	101	139	38				101	101
Canada Lands Company (Vieux-Port de Québec) Inc.	955		1,927	- 972	33	1,005				- 972	- 972
Canada Mortgage and Housing Corporation	10,307,525		81,543	10,225,982	10,219,851	43,869	50,000			10,225,982	81,358
Canada Museums Construction Corporation Inc.	3,491		915	2,576			(6)	2,576		2,576	2,576
Canada Ports Corporation ⁽⁵⁾	674,660	92,223	82,033	500,404	583,760	256,098	349,361	- 176,619		500,404	75,532
Canadian Arsenals Limited	66,620		19,272	47,348	25,941	16,833	22,128	16,112		47,348	11,486
Canadian Broadcasting Corporation	594,406		202,494	390,912	390,912	1,665	353,229			390,912	14,747
Canadian Commercial Corporation	365,149		334,704	30,445	4,541	2,680		8,584		30,445	3,656
Canadian Dairy Commission	245,493		92,792	152,701	276,090	74,348		- 49,041		152,701	96,890
Canadian Film Development Corporation	1,331		202	1,129	4,000	3,253		382		1,129	- 781
Canadian Livestock Feed Board	1,117		2,017	- 900		1,524		624		- 900	177
Canadian National (West Indies) Steamships Ltd.	719		14	705	324	95	1	475		705	247
Canadian Patents and Development Limited	1,230		522	708	79	276	296	609		708	- 98
Canadian Saltfish Corporation	16,974		5,075	11,899	8,428	1,954		5,425		11,899	5,057
Canadian Wheat Board, The	3,945,738	3,068,731	879,708	- 2,701	994	3,695		- 2,701		- 2,701	- 13
Cape Breton Development Corporation	320,812		33,555	287,257	2,738	289,995		287,257		287,257	33,296
Crown Assets Disposal Corporation	7,491		1,608	5,883	6,350	467		5,883		5,883	- 163
Defence Construction (1951) Limited	1,226		4,198	- 2,972		20		- 2,952		- 2,972	- 442
Export Development Corporation	5,223,940	3,839,959	227,258	1,156,723	510,390	27,146	485,000	188,479		1,156,723	56,486
Farm Credit Corporation	4,296,750	55,034	6,317	4,235,399	4,075,078	3,376		- 2,336		4,235,399	387,202
Federal Business Development Bank	1,778,692	1,003,723	87,480	687,489	609,398	129,345	393,000	- 185,564		687,489	- 254,400
Freshwater Fish Marketing Corporation	24,241		5,875	18,366	18,366					18,366	1,567
Loto Canada Inc.	14,249		21	14,228	14,635	407	(6)			14,228	1,824
National Battlefields Commission	3,034		199	2,835		28		2,863		2,835	213
National Capital Commission	388,849		26,833	362,016	32,290	403		330,129		362,016	6,710
Northern Canada Power Commission	251,747		9,058	242,689	239,620			3,069		242,689	40,523
Northern Transportation Company Limited	75,551	975	6,157	68,419	37,703	1,220	25,052	6,884		68,419	3,700
Petro-Canada	8,003,833	577,881	2,841,229	4,584,723	1,168,284	112,543	3,335,616	193,366		4,584,723	1,451,831
Royal Canadian Mint	80,923		9,679	71,244	75,188	4,944		1,000		71,244	17,202
St. Lawrence Seaway Authority, The	621,025		19,825	601,200	210,209	43,325	624,950	- 190,634		601,200	- 4,627
Seaway International Bridge Corporation, Ltd. The	353	8	337	8							
Telegraph Canada	423,007	43,886	70,888	308,233	49,418	25,672	8	284,487		308,233	- 27
Uranium Canada, Limited	(6)			(6)				(6)		(6)	48,318
Total	38,489,145	8,736,771	5,353,101	24,399,273	19,179,638	995,844	7,349,295	- 1,133,816		24,399,273	1,277,095

⁽¹⁾ Canada Post Corporation: The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. As the financial statements of the Corporation are not available at the time of printing, no figures appear in this table.

(2) The borrowing transactions from other than Government of Canada during the period are summarized below (in thousands of dollars):

Name	Balance March 31/1982	Borrowings	Repayments	Balance March 31/1983
Atomic Energy of Canada Limited	61,472		7,121	54,351
Canada Ports Corporation (formerly the National Harbours Board)	21,594	71,191	562	92,223
Canadian Wheat Board, The	2,175,326	4,751,342	3,857,937	3,068,731
Export Development Corporation	3,155,153	18,023,587	17,338,781	3,839,959
Farm Credit Corporation		55,034		55,034
Federal Business Development Bank	939,727	1,529,932	1,465,336	1,003,723
Northern Transportation Company Limited	1,211	4,200	4,436	975
Petro-Canada	634,374	1,019,793	1,076,286	577,881
Seaway International Bridge Corporation, Ltd, The	8			8
Teleglobe Canada		43,886		43,886
Total	6,988,865	25,498,365	23,750,459	8,736,771

(3) The contingent liabilities reported below are those as at March 31, 1983. They, therefore, may be different from those contingent liabilities reported in Volume III of the Public Accounts for those corporations with year ends other than March 31.

	March 31/1983
	\$
Canada Deposit Insurance Corporation—loan guarantees	257,950,000
Canada Development Investment Corporation—conditional repurchase agreements for aircraft sold by The de Havilland Aircraft of Canada, Limited	104,000,000
Canada Lands Company (Vieux-Port de Québec) Inc—potential tax claims on purchase of properties	203,000
Canada Mortgage and Housing Corporation—litigation re: insulation program	49,000,000
Canada Ports Corporation (formerly the National Harbours Board)—miscellaneous litigation	18,000,000
Canadian Commercial Corporation—contract damages	7,300,000
Canadian Film Development Corporation—breach of contract	435,000
Cape Breton Development Corporation—loan guarantees	68,039,850
Crown Assets Disposal Corporation—miscellaneous litigation	220,000
Export Development Corporation—loan guarantees	195,501,000
Federal Business Development Bank—bank loan guarantees	15,417,106
Loto Canada Inc—litigation, ticket wholesalers	5,250,000
National Capital Commission—miscellaneous litigation	20,835,000
Northern Canada Power Commission—miscellaneous litigation	248,000
Petro-Canada—claim re: purchase agreement of subsidiary	12,039,000
Royal Canadian Mint—alleged infringement of copyright	12,000,000
Teleglobe Canada—potential liability re: retirement agreement	1,902,250
Total	768,340,206

(4) Canada Development Investment Corporation: During the year, the entire share capital of Eldorado Nuclear Limited, Canadair Limited, The de Havilland Aircraft of Canada, Limited, as well as 5,000,000 series D preferred shares of Massey-Ferguson Limited, were transferred by the Government to this Corporation. The equity method of accounting for long term intercorporate investments is used by the Corporation to reflect the carrying value of these entities except for Massey-Ferguson Limited, whose shares are recorded at cost. As a result of these transfers, Eldorado Nuclear Limited does not appear in this table as in previous years. However, as Eldorado Nuclear Limited is a Schedule D Crown corporation per the Financial Administration Act, its borrowings must be identified per Section 40 of this Act. Borrowings from other than the Government include the following transactions (in thousands of dollars):

Balance, March 31, 1982	263,482
Borrowings	258,290
Repayments	45,174
Balance, March 31, 1983	476,598

(5) Canada Ports Corporation: The Canada Ports Corporation Act was passed by the House of Commons on July 26, 1982 and was proclaimed on February 24, 1983. This Act amends the National Harbours Board Act, changes the name of National Harbours Board to Canada Ports Corporation, and allows the establishment of certain local port corporations.

(6) Less than \$500.

Government of Canada Financial Interest in Agent and other Crown Corporations

Table 7.5 summarizes the major balance sheet items for both agent and other Crown corporations, as at March 31, 1983.

The assets and liabilities of agent Crown corporations are the assets and liabilities of the Government, because of the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only certain financial transactions between the Government and its agent Crown corporations, are recorded in the accounts of Canada.

The table displays "Assets" less "Borrowings and other liabilities" to arrive at "Net assets".

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long term obligations to the Government, share capital and contributed surplus as well as claims against the Government of Canada. Such balances are described in this table as "Financial interest recorded by the Government".

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations, adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between agent and other Crown

corporations and the Government. Crown corporations record amounts payable to or receivable from the Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada, are adjusted and are reported under "Unrecorded financial interest". They include grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent amounts which will be eventually received or disbursed by Canada.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1982. "Financial assistance under budgetary appropriations" summarizes the assistance received by these entities during 1982-83. Details of such assistance can be found in Section 14 of this volume.

Amounts listed in this table reflect information regarding agent and other Crown corporations as at March 31, 1983. For corporations with financial year ends other than March 31, unaudited financial information is included.

TABLE 7.5

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1983
(in thousands of dollars)

	Borrowings and other liabilities				Financial interest						Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Recorded by the Government			Unrecorded financial interest	Total financial interest			
					Obligations to the Government	Share capital and contributed surplus	Claims against the Government					
Agent Crown corporations ⁽¹⁾												
Atomic Energy of Canada Limited ..	1,327,971	54,351	290,777	982,843	706,003	164,160	20,508	133,188	982,843	- 135,640	315,193	
Canada Deposit Insurance Corporation	184,641		112	184,529	140,000		215,699	260,228	184,529 ⁽²⁾	105,735		
Canada Development Investment Corporation	- 779,588		596	- 780,184	500	395,658		- 1,176,342	- 780,184 ⁽³⁾	- 780,184		
Canada Harbour Place Corporation	12,638		5,527	7,111			309	7,420	7,111	7,111		7,420
Canada Lands Company (Mirabel) Limited	1,369		472	897			361	1,258	897	897		9,815
Canada Lands Company (Le Vieux-Port de Montréal) Limited	983		882	101				101	101	101		6,270
Canada Lands Company (Vieux-Port de Québec) Inc	955		1,927	- 972			1,005	33	- 972	- 972		19,297
Canada Mortgage and Housing Corporation	10,710,011		406,310	10,303,701	10,392,654	25,000	33,069	- 80,884	10,303,701 ⁽⁴⁾	- 385,990	1,574,122	
Canada Museums Construction Corporation Inc	3,491		915	2,576				2,576	2,576	2,576		2,576
Canada Ports Corporation (formerly the National Harbours Board)	689,150	92,223	82,033	514,894	371,764		256,098	399,228	514,894	90,022	63,373	
Canadian Arsenal Limited	66,785		41,713	25,072	3,500		16,668	38,240	25,072	- 10,790		
Canadian Broadcasting Corporation	594,406		203,494	390,912	33,000		1,665	359,577	390,912	14,747	744,219	
Canadian Commercial Corporation	365,149		334,704	30,445		10,000	2,680	23,125	30,445	3,656	16,783	
Canadian Dairy Commission	245,492		104,886	140,606	263,996		74,349	- 49,041	140,606	84,795	5,578	
Canadian Film Development Corporation	1,331		202	1,129	9,090			- 7,961	1,129	- 781	4,493	
Canadian Livestock Feed Board	1,117		2,017	- 900			1,524	624	- 900	177	15,479	
Canadian National (West Indies) Steamships Ltd	719		14	705	324	1	95	475	705 ⁽⁵⁾	247		
Canadian Patents and Development Limited	1,230		522	708		296	258	670	708	- 98		
Canadian Saltfish Corporation	16,974		5,075	11,899	8,406		1,954	5,447	11,899	5,057		
Canadian Wheat Board, The	3,945,738	3,068,731	879,708	- 2,701			3,695	994	- 2,701	- 13	118,684	
Cape Breton Development Corporation	320,812		33,555	287,257			2,733	289,990	287,257	33,296	96,356	
Crown Assets Disposal Corporation	7,491		1,141	6,350				6,350	6,350	304		
Defence Construction (1951) Limited	1,225		3,577	- 2,352			21	- 2,331	- 2,352	178	11,671	

TABLE 7.5

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1983—*Concluded*
(in thousands of dollars)

	Borrowings and other liabilities				Financial interest					Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Recorded by the Government						
					Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest		
Export Development Corporation	5,223,940	3,839,959	227,258	1,156,723	438,867	485,000	27,146	260,002	1,156,723	57,500	39,000
Farm Credit Corporation	4,296,750	55,034	6,299	4,235,417	3,955,520	166,033	54	113,918	4,235,417	387,220	3,426
Federal Business Development Bank	1,778,692	1,003,723	87,480	687,489	493,000	393,000	129,345	— 69,166	687,489	— 254,400	118,471
Freshwater Fish Marketing Corporation	24,241		5,875	18,366	18,042	(10)		324	18,366	1,567	
Loto Canada Inc.	13,993		17	13,976			420	14,396	13,976	1,572	
National Battlefields Commission	3,035		199	2,836			28	2,864	2,836	214	4,227
National Capital Commission	388,849		26,822	362,027	31,122		403	331,308	362,027	6,721	81,859
Northern Canada Power Commission	251,747		9,058	242,689	214,788			27,901	242,689	40,523	
Northern Transportation Company Limited	75,551	975	6,157	68,419	33,434	24,900	173	10,258	68,419	3,700	1,144
Petro-Canada ⁽⁹⁾	8,003,833	577,881	2,841,229	4,584,723	226,444	3,412,219	21,193	967,253	4,584,723 ⁽⁶⁾	1,451,831	98,077
Royal Canadian Mint	80,923		9,885	71,038	16,204		3,794	58,628	71,038	16,996	
St Lawrence Seaway Authority, The	621,015		19,825	601,190		624,950	43,335	19,575	601,190 ⁽⁶⁾	— 4,617	
Seaway International Bridge Corporation, Ltd, The	322	8	276	38				38	38	3	
Telegraph Canada	423,007	43,886	70,888	308,233	9,216		25,672	324,689	308,233	48,318	
Uranium Canada, Limited	(10)			(10)					(10)		35
	38,905,988	8,736,771	5,711,427	24,457,790	17,365,874	5,701,217	884,254	2,274,953	24,457,790	791,579	3,357,568
Other Crown corporations											
Air Canada	2,035,392	686,635	478,160	870,597	262,747	329,009	8,491	287,332	870,597	— 16,466	
Atlantic Pilotage Authority	1,496		957	539				539	539	138	528
Bank of Canada	4,021,389		18,743,902	— 14,722,513		5,920	14,856,243	127,810	— 14,722,513 ⁽⁷⁾	863,574	
Canadian National Railway System	6,334,524	2,066,611	1,174,046	3,093,867	243,093	2,550,746	38,581	338,609	3,093,867 ⁽⁸⁾	— 124,648	297,669
Great Lakes Pilotage Authority, Ltd	1,506		3,260	— 1,754				— 1,754	— 1,754	— 14	
Laurentian Pilotage Authority	3,547		2,845	702				702	702	37	
Pacific Pilotage Authority	3,915		1,831	2,084				2,084	2,084	796	
VIA Rail Canada Inc	563,410		101,672	461,738		9,300	22,070	474,508	461,738	157,038	603,748
	12,965,179	2,753,246	20,506,673	— 10,294,740	505,840	2,894,975	14,925,385	1,229,830	— 10,294,740	880,455	901,945
Total	51,871,167	11,490,017	26,218,100	14,163,050	17,871,714 ⁽⁹⁾	8,596,192 ⁽⁹⁾	15,809,639	3,504,783	14,163,050	1,672,034	4,259,513

(1) The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. As the financial statements of the Corporation are not available at the time of printing, no figures appear in this table.

(2) Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled \$118 billion as at April 30, 1982.

(3) Canada Development Investment Corporation—During the year, the entire share capital of Eldorado Nuclear Limited, Canadair Limited, The de Havilland Aircraft of Canada, Limited, as well as 5,000,000 series D preferred shares of Massey-Ferguson Limited, were transferred by the Government to this Corporation. The equity method of accounting for long term intercorporate investments is used by the Corporation to reflect the carrying value of these entities except for Massey-Ferguson Limited, whose shares are recorded at cost. As a result of these transfers, Eldorado Nuclear Limited does not appear in this table as in previous years.

(4) Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of \$236,554,000 in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1983 was \$29.6 billion.

(5) Canadian National (West Indies) Steamships Ltd—The assets of the Corporation include a receivable of \$717,700, of which \$470,400 has been due since 1963 from Cuban interests, and, \$247,300 represents interest due from the Bank of America.

(6) The financial interest in Canertech Inc, a subsidiary of Petro-Canada, as well as in The Jacques Cartier and Champlain Bridges Incorporated, a subsidiary of The St Lawrence Seaway Authority, is recorded at cost.

(7) Bank of Canada—Recorded share capital includes \$920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by \$920,000.

(8) Canadian National Railway System—Recorded share capital includes a premium of \$19,452,732 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railway. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is \$19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency.

(9) The combined total of "Obligations to the Government" and "Share capital and contributed surplus", as shown in this table, agrees with the total amount of loans, investments and advances—Crown corporations and agencies per Table 7.1, after taking into account the following reconciling items (in thousands of dollars):

Obligations to the Government as per this table	17,871,714
Share capital and contributed surplus as per this table	8,596,192
	26,467,906
Add: loans to Eldorado Nuclear Limited, not reflected in this table	5,000
Less: Petro-Canada shares and convertible notes purchased through the Canadian Ownership Account (see Section 8 of this volume)	1,608,891
Total loans, investments and advances—Crown corporations and agencies as per Table 7.1	24,864,015

(10) Less than \$500.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 7.6 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (—)	
	\$	\$	\$	\$	1983	1982
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Municipal Development and Loan Board	5,913,601	158,699		5,754,902	- 158,699	- 151,366
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,223,095	44,707	6,771	7,185,159	- 37,936	- 37,182
	23,497,910	203,406	6,771	23,301,273	- 196,635	- 188,548
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,121,298	5,865		1,115,433	- 5,865	- 24,729
Atlantic Provinces Power Development Act	83,933,865	1,482,475		82,451,390	- 1,482,475	- 1,386,639
Special areas and highways agreement—Loans	41,560,076	1,556,550		40,003,526	- 1,556,550	- 1,436,934
	126,615,239	3,044,890		123,570,349	- 3,044,890	- 2,848,302
Total Newfoundland	150,113,149	3,248,296	6,771	146,871,624	- 3,241,525	- 3,036,850
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,617,154	18,646		2,598,508	- 18,646	- 16,910
Finance—						
Federal-provincial employment loans program	4,804,288	437,714		4,366,574	- 437,714	- 409,263
Municipal Development and Loan Board	4,332,168	601,498		3,730,670	- 601,498	- 579,835
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	5,244,512	201,854		5,042,658	- 201,854	- 185,222
	18,680,968	1,241,066		17,439,902	- 1,241,066	- 1,174,320
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,458,862	106,110		4,352,752	- 106,110	- 124,322
Atlantic Provinces Power Development Act	47,611,432	1,393,330		46,218,102	- 1,393,330	- 1,311,058
Mainland Investments Limited	3,000,000	500,000		2,500,000	- 500,000	- 500,000
Special areas and highways agreement—Loans	29,968,192	1,576,481		28,391,711	- 1,576,481	- 1,465,048
	85,038,486	3,575,921		81,462,565	- 3,575,921	- 3,400,428
Transport—						
Loading ramp, Yarmouth, NS	114,674	28,666		86,008	- 28,666	- 28,666
Total Nova Scotia	106,451,282	4,864,299		101,586,983	- 4,864,299	- 4,620,324
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,794,797	81,499		8,713,298	- 81,499	- 74,565
Finance—						
Federal-provincial employment loans program	250,774	14,808	2,145	238,111	- 12,663	- 11,863
Municipal Development and Loan Board	1,052,648	69,110		983,538	- 69,110	- 63,358
Special development loans program	299,386	40,200		259,186	- 40,200	- 40,200
Winter capital projects fund	1,271,010	63,143	14,362	1,222,229	- 48,781	- 44,736
	2,873,818	187,261	16,507	2,703,064	- 170,754	- 119,957
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	27,754	860		26,894	- 860	- 1,545
Comprehensive development plan agreement	11,971,273	128,506		11,842,767	- 128,506	- 119,016
	11,999,027	129,366		11,869,661	- 129,366	- 120,561
Total Prince Edward Island	23,667,642	398,126	16,507	23,286,023	- 381,619	- 315,083

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS—Continued

	Net increase or decrease (–)					
	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	4,965,659	37,552		4,928,107	– 37,552	– 5,034,341
Finance—						
Federal-provincial employment loans program	6,876,955	140,605	2,419	6,738,769	– 138,186	– 129,593
Municipal Development and Loan Board	6,823,013	279,281		6,543,732	– 279,281	– 296,881
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	215,532	45,063		170,469	– 45,063	– 55,962
Winter capital projects fund	9,861,168	94,852	8,238	9,774,554	– 86,614	– 72,769
	29,151,668	559,801	10,657	28,602,524	– 549,144	– 555,205
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	955,324	26,777		928,547	– 26,777	– 24,909
Atlantic Provinces Power Development Act	47,373,007	1,379,335		45,993,672	– 1,379,335	– 1,303,580
Special areas and highways agreement—						
Loans	47,255,280	1,638,770		45,616,510	– 1,638,770	– 1,517,889
	95,583,611	3,044,882		92,538,729	– 3,044,882	– 2,846,378
Total New Brunswick	129,700,938	3,642,235	10,657	126,069,360	– 3,631,578	– 8,435,924
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Municipal Development and Loan Board	58,680,797	2,678,249		56,002,548	– 2,678,249	– 2,560,783
Federal-provincial fiscal arrangements			90,000	90,000	90,000	
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	281,596,504	2,678,249	90,000	279,008,255	– 2,588,249	– 2,560,783
Regional Economic Expansion—						
Special areas and highways agreement—						
Loans	106,747,239	1,603,837		105,143,402	– 1,603,837	– 1,482,086
Total Quebec	388,343,743	4,282,086	90,000	384,151,657	– 4,192,086	– 4,042,869
ONTARIO—						
Finance—						
Federal-provincial employment loans program	12,618,858	745,785		11,873,073	– 745,785	– 697,509
Municipal Development and Loan Board	39,699,355	5,004,868		34,694,487	– 5,004,868	– 4,926,796
Special development loans program	2,474,175	327,451		2,146,724	– 327,451	– 308,400
Winter capital projects fund	41,041,200	2,061,305		38,979,895	– 2,061,305	– 2,137,072
Total Ontario	95,833,588	8,139,409		87,694,179	– 8,139,409	– 8,069,777
MANITOBA—						
Energy, Mines and Resources—						
Regional electrical interconnections	117,449,375	1,117,502	4,806,601	121,138,474	3,689,099	1,561,728
Finance—						
Federal-provincial employment loans program	5,354,998	344,675		5,010,323	– 344,675	– 321,425
Municipal Development and Loan Board	6,462,026	633,986		5,828,040	– 633,986	– 601,273
Special development loans program	5,374,845	349,477		5,025,368	– 349,477	– 328,117
Winter capital projects fund	2,799,314	90,290		2,709,024	– 90,290	– 83,414
	19,991,183	1,418,428		18,572,755	– 1,418,428	– 1,334,229
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,048,330	1,035,525	121,117	133,922	– 914,408	– 108,414
Loans	7,585,249	37,386	1,017,817	8,565,680	980,431	906,426
Special areas and highways agreement—						
Loans	3,499,304	142,896		3,356,408	– 142,896	– 137,494
	12,132,883	1,215,807	1,138,934	12,056,010	– 76,873	660,518
Total Manitoba	149,573,441	3,751,737	5,945,535	151,767,239	2,193,798	888,017

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans pro- gram	1,019,951	73,734	595	946,812	- 73,139	- 68,432
Municipal Development and Loan Board	3,614,347	560,316		3,054,031	- 560,316	- 611,527
Federal-provincial fiscal arrangements	6,356,128	6,356,128	91,652,000	91,652,000	85,295,872	6,356,128
Winter capital projects fund	13,486	6,498		6,988	- 6,498	- 6,043
	11,003,912	6,996,676	91,652,595	95,659,831	84,655,919	5,670,126
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,305,724	1,294,066	839,460	851,118	- 454,606	186,122
Loans	6,415,939	1,462,302	1,278,116	6,231,753	- 184,186	377,076
South Saskatchewan River project—						
Treasury bills	10,446,400	1,922,900		8,523,500	- 1,922,900	- 1,264,500
	18,168,063	4,679,268	2,117,576	15,606,371	- 2,561,692	- 701,302
Total Saskatchewan	29,171,975	11,675,944	93,770,171	111,266,202	82,094,227	4,968,824
ALBERTA—						
Finance—						
Federal-provincial employment loans pro- gram	4,321,937	302,532		4,019,405	- 302,532	- 300,424
Municipal Development and Loan Board	8,346,092	983,790		7,362,302	- 983,790	- 967,811
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	5,037,430	245,868		4,791,562	- 245,868	- 233,840
	21,705,459	1,532,190		20,173,269	- 1,532,190	- 1,502,075
Regional Economic Expansion—						
Agricultural service centres—						
Advances						- 14,516
Loans	310,232			310,232		14,516
Special areas and highways agreement—						
Loans	3,220,527	149,087		3,071,440	- 149,087	- 138,238
	3,530,759	149,087		3,381,672	- 149,087	- 138,238
Total Alberta	25,236,218	1,681,277		23,554,941	- 1,681,277	- 1,640,313
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans pro- gram	12,466,720	701,264		11,765,456	- 701,264	- 666,068
Municipal Development and Loan Board	11,222,074	1,283,411		9,938,663	- 1,283,411	- 1,241,009
Special development loans program	22,695,831	1,876,901	273	20,819,203	- 1,876,628	- 1,844,223
Winter capital projects fund	16,914,533	816,063	48,072	16,146,542	- 767,991	- 667,928
Total British Columbia	63,299,158	4,677,639	48,345	58,669,864	- 4,629,294	- 4,419,228
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans pro- gram	23,741	1,402	73	22,412	- 1,329	- 1,242
Federal-provincial fiscal arrangements			28,016	28,016		
Winter capital projects fund	297,321	13,141	1,695	285,875	- 11,446	- 10,654
	321,062	14,543	29,784	336,303	15,241	- 11,896
Indian Affairs and Northern Development—						
Government of the Northwest Territories	19,271,964	1,812,894		17,459,070	- 1,812,894	1,029,593
Account without current transactions						- 15,081
Total Northwest Territories	19,593,026	1,827,437	29,784	17,795,373	- 1,797,653	1,002,616
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	26,315,178	10,126,486		16,188,692	- 10,126,486	- 450,498
Yukon Territory small business loans	560,399	114,718		445,681	- 114,718	- 161,898
Total Yukon Territory	26,875,577	10,241,204		16,634,373	- 10,241,204	- 612,396
Total	1,207,859,737	58,429,689	99,917,770	1,249,347,818	41,488,081	- 28,333,307

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. The loan authority provides for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 30, 1972.

The loans bear interest at rates varying from 6.34% to 7.41% per annum, and mature at various dates between November 15, 1983 and November 30, 1994. Individual loans have repayment periods ranging from 10 to 20 years, and are repayable in annual instalments, or at maturity.

Municipal Development and Loan Board

Under the Municipal Development and Loan Act, loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates varying from 5.25% to 5.625% per annum, are repayable in annual or semi-annual instalments over periods ranging from 15 to 50 years, and mature at various dates between September 1, 1983 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates varying from 6.04% to 7.54% per annum, and mature at various dates between April 1, 1987 and March 30, 1993. Individual loans have repayment periods ranging from 10 to 20 years, and are repayable in annual or semi-annual instalments, or at maturity.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. There is provision for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program, plus 50% for the periods December-May 1973, 1974 and 1975. Vote L13a, Appropriation Act No 1, 1974, authorized in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that authority, which may include the amount of interest accrued thereon to the date of consolidation.

The loans bear interest at rates varying from 7.11% to 9.84% per annum, and mature at various dates between September 30, 1984 and February 25, 1999. Individual loans have repayment periods ranging from 5 to 20 years, and are repayable in annual instalments, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy on water projects and such agreements included a forgiveness provision, which is found in some agreements, to reflect recognition of a shortfall in the use of available capacity in the early years of such projects.

The terms and conditions of the loans, with their year-end balances, are categorized into two main groups:

- (a) 28 year loans, bearing interest at the rate of 7.5% per annum, due on various anniversary amortization dates, and maturing July 31, 1999, \$49,884; and,
- (b) 30 year loans, bearing interest at rates varying from 7.161% to 8.5% per annum, due on various anniversary amortization dates, and maturing at various dates between November 21, 1998 and April 1, 2006, \$6,373,741.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates varying from 4.5% to 8.5% per annum, are repayable over periods ranging from 29 to 40 years in equal annual instalments due March 31, and mature at various dates between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans and advances have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans. This is in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The loans bear interest at rates varying from 5.768% to 10.164% per annum, are repayable over periods ranging from 5 to 30 years in equal annual instalments due March 31, and mature at various dates between March 31, 1984 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island, and the Government of Canada.

During the year, additional loans were authorized by Vote L35, Appropriation Acts No 1 and No 2, 1982-83.

The loans bear interest at rates varying from 9% to 15.625% per annum, for an average yield of 9.406%, are repayable in annual instalments over periods ranging from 29 to 31 years, and mature at various dates between December 31, 2008 and October 31, 2009.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited), in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Department of Regional Economic Expansion Act.

The loans bear interest at the rate of 7% per annum, are repayable over a 15 year period, and mature February 28, 1988. During the first 5 years, interest only is payable, and during the subsequent 10 years, equal annual instalments of principal and accrued interest are required on March 30.

Loading ramp, Yarmouth, NS

Loans have been made to the Province of Nova Scotia for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

The loans bear interest at the rate of 8% per annum, are repayable over a 15 year period in semi-annual instalments due September 14 and March 14, and mature September 14, 1985.

Comprehensive development plan agreement

Loans have been made to Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement entered into with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 30 year period in equal instalments due at various anniversary dates, bearing interest at rates varying from 6.688% to 9.375% per annum, and maturing at various dates between March 25, 2000 and March 27, 2005, \$4,891,000; and,
- (b) repayable over a 30 year period in equal annual instalments due March 31, bearing interest at rates varying from 6.688% to 9.375% per annum, and maturing at various dates between March 31, 2001 and March 31, 2005, \$6,951,767.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The loans bear interest at rates of 5.25%, 5.375% and 5.625% per annum, are repayable in equal semi-annual instalments over a 20 year period, and mature at various dates between January 1, 1985 and April 1, 1986.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Federal Provincial Fiscal Arrangements and Established Programs Financing Act. These overpayments are non-interest bearing and are recovered in the subsequent year.

Agricultural service centres

Loans and advances have been made, to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, additional loans and advances were authorized by Vote L15, Appropriation Acts No 1 and No 2, 1982-83.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans. This is in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 20 year period in equal annual instalments due March 30, bearing interest at rates varying from 6.747% to 13.476% per annum, and maturing at various dates between March 30, 1992 and March 30, 2002, \$14,797,433; and,
- (b) repayable over a 20 year period in equal annual instalments due March 31, bearing interest at rates varying from 9.593% to 13.466% per annum, and maturing at various dates between March 31, 1999 and March 31, 2001, \$310,232.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates varying from 5% to 5.875% per annum, are repayable in semi-annual instalments due June 30 and December 31, and mature annually on December 31, up to 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
Second mortgage	176,371	7,832		168,539
Low cost housing	402,764	41,779		360,985
Development of new sub-divisions at Hay River	81,775	11,853		69,922
Establishment of the Capital at Yellow- knife	119,180	11,004		108,176
Outside party—Various	18,491,874	1,740,426		16,751,448
	19,271,964	1,812,894		17,459,070

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 5.125% to 17.125% per annum. The loans are repayable over periods ranging from 3 to 25 years in equal annual instalments starting one year from the date they were made, and mature at various dates between April 1, 1983 and March 31, 2003.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
Second mortgage	144,693	8,599		136,094
Low cost housing	536,783	29,238		507,545
Capital expenditures	1,159,855	55,262		1,104,593
Outside party—Capital projects	24,219,531	9,986,283		14,233,248
City of Whitehorse— Capital projects	254,316	47,104		207,212
	26,315,178	10,126,486		16,188,692

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 3.875% to 17.75% per annum. The loans are repayable over periods ranging from 2 to 35 years in equal annual instalments starting one year from the date they were made, and mature at various dates between April 1, 1983 and March 31, 2007.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is not to exceed \$5,000,000.

The loans bear interest at rates established by the Minister of Finance and vary from 9% to 12% per annum, are repayable in annual instalments over a 10 year period, and mature at various dates between April 1, 1983 and March 31, 1988. Such repayment period may be extended with the approval of the Minister.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, loans for development of export trade (administered by the Export Development Corporation), and special loan assistance to developing countries.

Table 7.7 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 7.7

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
China—Finance.....	49,426,118			49,426,118		
Greece—Finance.....	6,214,126			6,214,126		- 310,874
Jamaica— Finance— Special program—Economic assistance	25,000,000			25,000,000		
United Kingdom— Finance— The United Kingdom Financial Agreement Act, 1946	591,253,228	25,885,191		565,368,037	- 25,885,191	- 25,377,638
Deferred principal	94,990,863			94,990,863		
	686,244,091	25,885,191		660,358,900	- 25,885,191	- 25,377,638
Developing countries— External Affairs—Canadian International Development Agency— Special loan assistance	2,431,555,891	13,585,074	279,684,424	2,697,655,241	266,099,350	282,124,041
Development of export trade (loans adminis- tered by the Export Development Corpora- tion)—External Affairs.....	575,876,508	12,669,253	45,659,831	608,867,086	32,990,578	
National Defence— North Atlantic Treaty Organization— Damage claims recoverable	6,352	50,008	101,418	57,762	51,410	- 4,901
Total	3,774,323,086	52,189,526	325,445,673	4,047,579,233	273,256,147	256,430,628

China

An interest-free loan to China was authorized under the Export Credits Insurance Act.

Greece

An interest-free loan to Greece was authorized by PC 1932-2630. Parliamentary authority to write-off the balance is being sought.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity date under the agreement is August 9, 1989. Interest at 11% per annum is payable annually on August 9. For the period from August 9, 1984 to August 9, 1989, the interest rate will be equal to the Crown corporations' borrowing rate for a 5 year term.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might have been drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. No interest was payable prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum. The loan matures December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals shall commence December 31, 2001, and shall continue annually to December 31, 2006.

Developing countries—Special loan assistance

Special loan assistance is given to developing countries. During the year, additional loans were authorized by Vote 40, Appropriation Acts No 1 and No 2, 1982-83.

The terms and conditions of the loans, with their year-end balances, are categorized into seven main groups:

(a) 20 year maturity, 5 year grace period, 5% interest per annum, maturing September 2000 and March 2001, \$35,320,647;

- (b) 25 year maturity, 5 year grace period, 6% interest per annum, maturing March 2001, \$1,236,289;
- (c) 30 year maturity, 7 year grace period, 3% interest per annum, maturing at various dates between March 1997 and September 2011, \$178,378,454;
- (d) 30 year maturity, 7 year grace period, interest-free, maturing March 2010, \$8,642,644;
- (e) 35 year maturity, 5 year grace period, interest-free, maturing at various dates between April 2001 and November 2005, \$3,476,563;
- (f) 40 year maturity, 10 year grace period, interest-free, maturing March 2008, \$794,987; and,
- (g) 50 year maturity, 10 year grace period, interest-free, maturing at various dates between March 2013 and March 2032, \$2,469,805,657.

Maturity means the interval to final repayment while grace period refers to interval to first repayment of principal.

Loans were made to various governments as follows:

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
a) 20 year maturity, 5 year grace period, 5% interest per annum, maturing September 2000 and March 2001:				
Jamaica	4,500,000	927		4,499,073
Turkey	30,783,217	9,445	47,802	30,821,574
	35,283,217	10,372	47,802	35,320,647
b) 25 year maturity, 5 year grace period, 6% interest per annum, maturing March 2001:				
Nigeria	1,498,789	262,500		1,236,289
c) 30 year maturity, 7 year grace period, 3% interest per annum, maturing at various dates between March 1997 and September 2011:				
Barbados	17,729,470	956,521	261,988	17,034,937
Brazil	12,835,162	552,001	529,629	12,812,790
Chile	2,925,909	182,875		2,743,034
Colombia	15,619,227		1,757,104	17,376,331
Cuba	9,992,664	434,782		9,557,882
Dominican Republic	2,173,513		26,488	2,200,001
Egypt	50,000,000			50,000,000
Jamaica	33,966,900	366,312		33,600,588
Korea	651,679	43,445		608,234
Malaysia	14,181,545	388,340		13,793,205
Nigeria	1,207,517	213,032		994,485
Peru	536,622	130,435		406,187
Trinidad	6,747,671	722,945	1,376,054	7,400,780
Turkey	9,850,000			9,850,000
	178,417,879	3,990,688	3,951,263	178,378,454
d) 30 year maturity, 7 year grace period, interest-free, maturing March 2010:				
El Salvador	8,215,120		427,524	8,642,644
e) 35 year maturity, 5 year grace period, interest-free, maturing at various dates between April 2001 and November 2005:				
El Salvador	3,648,514	171,951		3,476,563
f) 40 year maturity, 10 year grace period, interest-free, maturing March 2008:				
Thailand	828,320	33,333		794,987
g) 50 year maturity, 10 year grace period, interest-free, maturing at various dates between March 2013 and March 2032:				
Algeria	23,094,373	81,319	4,882,985	27,896,039
Antigua	5,918,873		80,924	5,999,797
Argentina	662,670	18,670		644,000
Barbados	2,348,903	64,625	43,100	2,327,378
Belize	12,185,872		1,992	12,187,864
Bolivia	1,695,803	42,395		1,653,408
Brazil	784,265	20,920		763,345

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
Burma	8,164,769		95,380	8,260,149
Cameroun	89,566,118	8,118	10,754,231	100,312,231
Chile	3,548,857	98,068		3,450,789
Colombia	21,666,913	439,637		21,227,276
Congo-Brazzaville	18,962,031		1,062,925	20,024,956
Costa Rica			2,859,422	2,859,422
Dominica	1,870,001	20,000		1,850,001
Dominican Republic	8,600,494	182,847	221,205	8,638,852
East African Community ⁽¹⁾	47,402,298			47,402,298
Ecuador	12,123,078	304,919		11,818,159
Egypt	23,428,300		24,156,499	47,584,799
El Salvador	1,200,000			1,200,000
Gabon			368,036	368,036
Ghana	76,859,329	359,490	3,183,847	79,683,686
Grenada	850,000			850,000
Guatemala	1,584,119		1,731,591	3,315,710
Guyana	31,086,976		1,747,066	32,834,042
Honduras	14,264,248		519,055	14,783,303
India	554,620,211	3,407,783	40,424,922	591,637,350
Indonesia	146,182,796	208,125	23,823,175	169,797,846
Ivory Coast	46,010,280	243,728	1,326,600	47,093,152
Jamaica	20,769,879	65,082	7,778,636	28,483,433
Kenya	62,479,197	40,646	35,596,266	98,034,817
Madagascar	20,421,250		1,426,586	21,847,836
Malaysia	361,602	9,907		351,695
Malta	1,000,000			1,000,000
Mauritania	3,987,643		200,637	4,188,280
Mexico	98,383	2,765		95,618
Montserrat	683,815			683,815
Morocco	12,415,579	164,438	916,823	13,167,964
Nicaragua	1,887,610			1,887,610
Nigeria	46,085,829	334,242		45,751,587
Pakistan	489,620,959	1,232,296	38,977,795	527,366,458
Paraguay	699,873	19,996		679,877
Peru	5,115,970	3,729		5,112,241
Philippines	3,886,371			3,886,371
St Lucia	556,062	15,417		540,645
St Vincent	1,145,000			1,145,000
Senegal	14,260,693		128,865	14,389,558
Sri Lanka	126,675,824	435,915	28,515,950	154,755,859
Swaziland	1,393,494		30,071	1,423,565
Thailand	24,384,281		5,257,565	29,641,846
Togo	16,764,941	105,400	17,065	16,676,606
Trinidad	3,832,836	114,236		3,718,600
Tunisia	111,898,571	841,168	10,652,511	121,709,914
Various Francophone ⁽²⁾	1,684,192			1,684,192
Zaire	20,703,212	180,349	5,672,402	26,195,265
Zambia	49,823,570	50,000	15,858,186	65,631,756
Zimbabwe	6,345,839		6,945,522	13,291,361
	2,203,664,052	9,116,230	275,257,835	2,469,805,657
	2,431,555,891	13,585,074	279,684,424	2,697,655,241

⁽¹⁾ Joint project involving Kenya, Tanzania and Uganda.

⁽²⁾ Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of \$1,601 million, and loans to other international financial institutions in the amount of \$852 million. These amounts are reported later in this section under the heading "International Organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the aggregate amount of borrowings of the Export Development Corporation is limited to \$2,500,000,000. Loans under this section are, in turn, re-loaned by the Corporation to foreign governments and foreign companies under the authority of the Governor in Council. Such loans to foreign governments and foreign companies are administered by the Corporation, on behalf of the Government.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is debited with the amount chargeable to other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances bear no interest and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

The capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from the subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Table 7.8 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations.

TABLE 7.8

INTERNATIONAL ORGANIZATIONS

	Receipts and		Payments and		Net increase or decrease (—)	
	April 1/1982	other credits	other charges	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
Canada's subscriptions to the capital of—						
African Development Bank			11,710,088	11,710,088	11,710,088	
Less: notes payable		11,710,088	11,336,983	373,105	373,105	
		11,710,088	23,047,071	11,336,983	11,336,983	
Asian Development Bank	129,379,262		1,054,350	130,433,612	1,054,350	9,410,742
Less: notes payable	21,883,947			21,883,947		5,448,934
	107,495,315		1,054,350	108,549,665	1,054,350	3,961,808
Caribbean Development Bank	9,999,493		954,528	10,954,021	954,528	1,183,805
Less: notes payable	1,253,912	437,543		1,691,455	437,543	422,758
	8,745,581	437,543	954,528	9,262,566	516,985	761,047
Inter-American Development Bank	104,847,699		8,047,644	112,895,343	8,047,644	10,535,218
Less: notes payable	32,565,729	7,155,996	3,510,505	36,211,220	3,645,491	1,798,662
	72,281,970	7,155,996	11,558,149	76,684,123	4,402,153	8,736,556
International Bank for Reconstruction and Development	125,723,695		29,114,033	154,837,728	29,114,033	489,923
Less: notes payable		26,100,000	26,098,273	1,727	1,727	
	125,723,695	26,100,000	55,212,306	154,836,001	29,112,306	489,923
International Development Association	1,437,087,061		164,400,000	1,601,487,061 ⁽¹⁾	164,400,000	164,600,000
Less: notes payable	630,800,190	164,400,000	154,809,300	640,390,890	9,590,700	37,994,000
	806,286,871	164,400,000	319,209,300	961,096,171	154,809,300	126,606,000
International Finance Corporation	25,710,199		209,520	25,919,719	209,520	5,006,887
	1,146,243,631	209,803,627	411,245,224	1,347,685,228	201,441,597	145,562,221
International financial institutions	738,279,897	25,500	113,417,764	851,672,161 ⁽¹⁾	113,392,264	134,153,463
Less: notes payable	293,113,756	108,497,588	2,824,070	398,787,274	105,673,518	120,436,431
	445,166,141	108,523,088	116,241,834	452,884,887	7,718,746	13,717,032
International Tin Council	4,500,000			4,500,000		
Less: notes payable						— 2,812,500
	4,500,000			4,500,000		2,812,500
International Natural Rubber Agreement	4,775,194		1,205,771	5,980,965	1,205,771	4,775,194
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	18,505		5,846	24,351	5,846	5,982
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	275,648		337,774	613,422	337,774	
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	72,455			72,455		
International Civil Aviation Organization	49,473			49,473		
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	22,328		7,054	29,382	7,054	7,218
United Nations bonds	1,853,019	359,503	11,787	1,505,303	— 347,716	— 268,100
United Nations Educational, Scientific and Cultural Organization	680,519			680,519		169,361
United Nations organizations	1,384,865	1,226	2,440,379	3,824,018	2,439,153	
World Health Organization	162,635		14,588	177,223	14,588	
	4,610,547	360,729	2,817,428	7,067,246	2,456,699	— 85,539
Total	1,605,295,513	318,687,444	531,510,257	1,818,118,326	212,822,813	166,781,408

⁽¹⁾ The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", special loan assistance amounting to \$2,698 million has also been provided to developing countries.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act.

As at year end, total authority granted was for the purchase of 4,200 paid-in shares and 12,600 callable shares. Instalment payments for the paid-in shares are to be made in non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included subscriptions in non-interest bearing demand notes.

As at March 31, 1983, Canada's instalment payments amounted to \$11,710,088 for 840 paid-in shares. The 12,600 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$175,651,308.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by various appropriation acts.

As at year end, total authorities granted were for the purchase of 8,740 paid-in shares and 36,403 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1982, the foreign currency balance of \$105,434,978 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

During the year, a valuation adjustment transaction was made.

As at March 31, 1983, Canada's instalment payments amounted to \$105,434,978 US for 8,740 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn). The 36,403 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$439,147,591 US, valued at \$543,269,485 Cdn at the year-end closing rate of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by various appropriation acts.

As at year end, total authorities granted were for the purchase of 1,585 paid-in shares and 5,355 callable shares. Canada may issue, as payment for the shares so purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1982, the foreign currency balance of \$8,148,882 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1983, Canada's instalment payments amounted to \$8,854,596 US for 1,468 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn). The 5,355 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$32,300,021 US, valued at \$39,958,356 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by various appropriation acts.

As at year end, total authorities granted were for the purchase of 7,554 paid-in shares and 63,692 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1982, the foreign currency balance of \$85,443,484 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

During the year, transactions included additional subscriptions in the form of non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1983, Canada's instalment payments amounted to \$91,258,058 US for 7,554 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn). The 63,692 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$768,348,442 US, valued at \$950,523,858 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by various appropriation acts. During the year, the Act to amend the Bretton Woods Agreements Act and the International Development Association Act approved further subscriptions of 10,660 shares. Transactions included the first instalment amounting to \$29,000,000 US in payment of 2,590 shares.

Canada has subscribed for 13,712 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required, to meet obligations of the Bank for funds borrowed or loans guaranteed by it, and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1983, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn).

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by various appropriation acts. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, the Act to amend the Bretton Woods Agreements Act and the International Development Association Act approved additional subscriptions amounting to \$206.8 million to meet the remaining commitments of the 6th replenishment. Transactions included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At the year end, total authorities granted were for the purchase of 20,952 paid-in shares.

As at March 31, 1982, Canada's total instalment payments amounted to \$20,952,000 US for 20,952 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

The paid-in subscriptions of \$20,952,000 US have been translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts.

The balances of loans to various international financial institutions are as follows:

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983
	\$	\$	\$	\$
African Development Bank	4,718,896			4,718,896
African Development Fund	177,032,430		34,650,000	211,682,430
Less: notes payable	85,000,000	33,900,000		118,900,000
	<i>92,032,430</i>	<i>33,900,000</i>	<i>34,650,000</i>	<i>92,782,430</i>
Andean Development Corporation	5,000,000			5,000,000
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	225,387,390		56,721,670	282,109,060
Less: notes payable	136,721,670	56,721,670		193,443,340
	<i>88,665,720</i>	<i>56,721,670</i>	<i>56,721,670</i>	<i>88,665,720</i>
Caribbean Development Bank— Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank— Commonwealth Caribbean Regional	4,908,400		40,000	4,948,400
Caribbean Development Bank—Special	35,410,625		125,500	35,536,125
Less: notes payable	6,469,895			6,469,895
	<i>28,940,730</i>		<i>125,500</i>	<i>29,066,230</i>
Central American Bank for Economic Integration	2,435,279	25,500		2,409,779
Inter-American Development Bank—Fund for Special Operations	195,757,287		21,570,900	217,328,187
Less: notes payable	50,922,191	17,875,918	2,824,070	65,974,039
	<i>144,835,096</i>	<i>17,875,918</i>	<i>24,394,970</i>	<i>151,354,148</i>
International Bank for Reconstruction and Development	24,542,000		200,000	24,742,000
International Fund for Agriculture Development	14,000,000			14,000,000
Less: notes payable	14,000,000			14,000,000
International Monetary Fund	13,460,590		109,694	13,570,284
	445,166,141	108,523,088	116,241,834	452,884,887

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by a previous appropriation act. The subscriptions, made in the form of non-interest bearing, non-negotiable demand notes, are for the investment in the buffer stock established under the Fifth International Tin Agreement.

Subscriptions have been made in the form of non-interest bearing demand notes, which are deducted from the subscriptions to show the net position of the Government vis-à-vis the Council.

International Natural Rubber Agreement

This account was established to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock, in accordance with the terms and conditions of the International Natural Rubber Agreement, 1979.

Payments and guarantees are not to exceed \$12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by various appropriation acts.

During the year, additional advances to the working capital funds of the Berne Union of the World Intellectual Property Organization, the Paris Union of the World Intellectual Property Organization, the Food and Agriculture Organization, the United Nations organizations and the World Health Organization were authorized by Votes L15, L20, L16b, L17b and L19c, Appropriation Acts No 1, No 2, No 3 and No 4, 1982-83.

During the year, Canada made a payment of 9,363 Swiss Francs valued at \$5,846 Cdn to the Berne Union of the World Intellectual Property Organization, a payment of 11,297 Swiss Francs valued at \$7,054 Cdn to the Paris Union of the World Intellectual Property Organization, a payment of \$268,075 US valued at \$337,774 Cdn to the Food and Agriculture Organization, a payment of \$1,969,000 US valued at \$2,440,379 Cdn to the United Nations organizations and a payment of \$11,860 US valued at \$14,588 Cdn to the World Health Organization. Canada also received a refund of \$1,000 US valued at \$1,226 Cdn as a result of Canada's share in the working capital fund of the United Nations organizations having been overpaid.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum and are repayable over a 25 year period by annual instalments in amounts ranging from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of \$1,510,080 US as at April 1, 1982, was reduced by a payment of \$293,280 US valued at \$359,503 Cdn. Payments and other charges amounting to \$11,787 represent valuation adjustment of Canada's foreign investment of \$1,216,800 US translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2371 Cdn).

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of the construction contract, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is not to exceed \$605,000,000.

A provision equal to $\frac{1}{10}$ of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is debited to the allowance for conditional benefits account, and is credited to the veteran's loan account.

Table 7.9 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 7.9

VETERANS' LAND ACT FUND

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Veterans' Land Act Fund—						
Advances	292,670,444	45,815,667	14,791,068	261,645,845	- 31,024,599	- 32,059,174
Less: allowance for conditional benefits	9,859,479		3,392,234	6,467,245	- 3,392,234	- 2,403,654
Total	282,810,965	45,815,667	18,183,302	255,178,600	- 27,632,365	- 29,655,520

GOVERNMENT CONTROLLED CORPORATIONS

This group records loans, investments and advances to Government controlled corporations. The terms and conditions of the loans are governed by the Governor in Council, or by an appropriation act. For the purposes of this group, a Government controlled corporation is a business corporation, other

than a Crown corporation, in which the Government of Canada has a controlling interest.

Table 7.10 presents a summary of the balances and transactions for the various types of loans, investments and advances that were made to Government controlled corporations.

TABLE 7.10

GOVERNMENT CONTROLLED CORPORATIONS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Canada Development Corporation—Social Development	322,000,000			322,000,000		
Canadair Limited—Industry, Trade and Commerce—						
Capital stock	46,618,550	46,618,550			- 46,618,550	
Loans	14,781,325	147,122		14,634,203	- 147,122	- 147,122
	61,399,875	46,765,672		14,634,203	- 46,765,672	- 147,122
De Havilland Aircraft of Canada, Limited, The—Industry, Trade and Commerce—						
Capital stock	40,792,888	40,792,888			- 40,792,888	
Loans	3,867,200			3,867,200		110,312
	44,660,088	40,792,888		3,867,200	- 40,792,888	110,312
Jacques Cartier and Champlain Bridges Incorporated, The—Transport	59,752,867			59,752,867		
Total	487,812,830	87,558,560		400,254,270	- 87,558,560	- 36,810

Canada Development Corporation

The Corporation was established under the Canada Development Corporation Act, to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 86.8% of the common shares outstanding, and 48.2% of the votes at shareholder meetings.

Canadair Limited

The Corporation was established by letters patent, granted under the Canada Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased shares of the Corporation.

The Government purchased 251,700, 4¼% non cumulative, \$100 par value preferred shares for \$25,170,000, and 3,102,206 common, no par value shares for \$21,448,550. This represents 100% of the shares.

During the year, the Government transferred all of its shares to the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act).

Loans

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are interest-free and are repayable only when the aircraft are sold.

The de Havilland Aircraft of Canada, Limited

The Corporation was established by letters patent, granted under the Ontario Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased 31,999 non-assessable, class A, no par value shares, and 10,000, class B, no par value common shares, for \$40,792,888. This represents 100% of the shares, less one share held by the union.

During the year, the Government transferred all of its shares to the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act).

Loans

Loans have been made to the Corporation in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of the aircraft.

The loans are interest-free and are repayable only when the aircraft are sold.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated under the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge, and part of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority (a Crown corporation listed in Schedule D of the Financial Administration Act).

This account records loans which were transferred from the Canada Ports Corporation (formerly the National Harbours Board).

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to \$44,513,580 as of March 31, 1981, on the original certificates are to be treated as not due and payable as of April 1, 1981.

PRIVATE SECTOR ENTERPRISES

This group records loans, investments and advances to private sector enterprises. Private sector enterprises are industrial or commercial organizations controlled by private ownership.

Table 7.11 presents a summary of the balances and transactions for the various types of loans, investments and advances to private sector enterprises.

TABLE 7.11

PRIVATE SECTOR ENTERPRISES

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
					1983	1982
	\$	\$	\$	\$	\$	\$
British Yukon Railway Company—Indian Affairs and Northern Development	5,000,000			5,000,000		5,000,000
Burgeo Leasing Limited—Public Works	188,400	14,255		174,145	- 14,255	- 6,423
Canadian Arctic Producers Co-operative Limited—Indian Affairs and Northern Development—						
Capital stock	236,000			236,000		- 5,000
Loans	176,798	16,200		160,598	- 16,200	- 15,107
	412,798	16,200		396,598	- 16,200	- 20,107
Canadian defence industry—Industry, Trade and Commerce	45,188,818	10,620,380	2,407,131	36,975,569	- 8,213,249	2,540,189
Canadian manufacturers of automotive products—Industry, Trade and Commerce	1,460,485	172,485		1,288,000	- 172,485	- 437,055
Canadian producers of frozen groundfish—Fisheries and Oceans	928,193	212,476		715,717	- 212,476	- 193,616
Coast Ferries Limited—Transport	100,000			100,000		
Company stock option—Industry, Trade and Commerce						
Consolidated Computer Incorporated—Industry, Trade and Commerce	12,395,998			12,395,998		- 1
Cooperative Energy Corporation—Energy, Mines and Resources			57,888,945	57,888,945	57,888,945	
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	86,916,810	3,363,366	708,311	84,261,755	- 2,655,055	
Enterprise development program—Industry, Trade and Commerce	7,950,167	366,000	8,487,392	16,071,559	8,121,392	- 399,000
Eurocan Pulp and Paper Co Ltd—Public Works	2,025,000	225,000		1,800,000	- 225,000	- 225,000
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	768,372	53,872		714,500	- 53,872	- 60,628
Groundfish processors—Fisheries and Oceans	430,424	82,021		348,403	- 82,021	- 123,677
Haddock fishermen—Fisheries and Oceans	1,444,463	8,944		1,435,519	- 8,944	- 6,209
Kennedy Round agreement—Industry, Trade and Commerce	1,109,810	150,000		959,810	- 150,000	- 80,190
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000			14,750,000		4,900,000
Massey-Ferguson Limited—Social Development Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion—						
Capital stock	200			200		
Loans	24,500,000		500,000	25,000,000	500,000	1,500,000
	24,500,200		500,000	25,000,200	500,000	1,500,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689			14,207,689		
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	90,750	51,750		39,000	- 51,750	- 63,000
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000			1,000,000		
Saint John Harbour Bridge Authority—Finance	9,511,303	71,620	780,567	10,220,250	708,947	251,297
Société du Parc Industriel et Commercial Aéroportuaire de Mirabel, La—Regional Economic Expansion	400	400			- 400	
Société Inter-Port de Québec—Regional Economic Expansion	400			400		
Sydney Steel Corporation—Public Works	5,218,162			5,218,162		
Telesat Canada—Communications	30,000,000			30,000,000		
Town of Oromocto Development Corporation—Finance	527,055	56,499		470,556	- 56,499	- 53,615
Accounts without current transactions						- 26,199,510
Total	266,125,697	15,465,268	70,772,346	321,432,775	55,307,078	- 13,676,545

British Yukon Railway Company

A loan has been made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The loan is interest-free, and is repayable over a 20 year period in equal annual instalments due December 31, starting in 1984, and ending in 2003. Any payment by the British Yukon Railway Company not made on the day it is payable, will bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment or amount is payable.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total amount authorized to be charged to the account is \$240,000.

The loans bear interest at rates varying from 6.937% to 8.062% per annum, are repayable over a 25 year period in equal annual instalments due September 1, and mature September 1, 1996.

Canadian Arctic Producers Co-operative Limited

Capital stock

The Government has purchased common shares of Canadian Arctic Producers Co-operative Limited, for an amount not exceeding \$1,000, and, 400,000, 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Co-operative Limited, for \$400,000.

As at March 31, 1983, 165,000 of the preferred shares had been redeemed at \$1 per share. Of the 400,000 preferred shares originally purchased, the balance as of March 31, 1983 is \$235,000 plus \$1,000 of common shares.

During the year, as per TB 784350, the preferred shares for \$235,000, and the common shares for \$1,000, were transferred to the Canadian Arctic Producers Co-operative Limited, under the authority of Section 52 of the Financial Administration Act. Section 52 does not cover removing the shares from the accounts of Canada. The removing of the shares from the accounts of Canada will have to await legislation enacting the amendments to the Financial Administration Act.

Loans

In 1971-72, a loan of \$250,000 was issued to Canadian Arctic Producers Co-operative Limited. The loan bears interest at the rate of 7% per annum, and is repayable in monthly instalments up to June 30, 1990.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry.

During the year, additional advances were authorized by Vote L30, Appropriation Acts No 1 and No 2, 1982-83.

The advances bear no interest, are repayable over periods ranging from 1 to 10 years, and mature at various dates from April 1, 1983 and June 1, 1986.

Canadian manufacturers of automotive products

Loans have been made to assist manufacturers of automotive products in Canada, including material suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products, to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery, and for working capital.

The loans bear interest at the rate of 13.875% per annum, are repayable over periods ranging from 1 to 4 years, and mature at various dates between May 31, 1983 and April 30, 1987.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total amount of loans authorized is \$5,500,000.

The loans bore interest at the rate of 13% per annum, were repayable in equal annual instalments over a 7 year period, and matured December 1982.

Coast Ferries Limited

Loans have been made to the Corporation, for working capital purposes.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loans were due April 1, 1978.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act:

- (i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,
- (ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1982-83.

Consolidated Computer Incorporated

In 1981-82, the Government disposed of its interest in Consolidated Computer Incorporated. The sum of \$100,000 was received from Nabu Manufacturing Corporation in consideration of the transfer to it of debentures obtained by the Government as a result of paying off certain loans incurred by Consolidated Computer Incorporated. Now that the above transaction is completed, authority will be requested to delete the Government's investment in the Company from the accounts of Canada.

Cooperative Energy Corporation

The Corporation was established under the Cooperative Energy Act, to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry. The Corporation is a holding company whose only shareholders are the participating co-operatives and the Government of Canada.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada. For that purpose, the Government of Canada may provide, over the next five years, up to \$100,000,000 to match investment funds contributed by participating co-operative organizations.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account and is made up of:

	March 31, 1983
	\$
Equity debentures	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000
84,945 class C shares	84,945
	57,888,945

The equity debentures pay 6% interest per year, payable every December 31. In lieu of cash, the Corporation issues class C shares at a value of \$1 each. During the year, the Corporation paid \$84,945 interest on the equity debentures.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the aggregate amount of borrowings of the Export Development Corporation is limited to \$2,500,000,000. Loans under this section are, in turn, re-loaned by the Corporation to foreign governments and foreign companies under the authority of the Governor in Council. Such loans to foreign governments and foreign companies are administered by the Corporation, on behalf of the Government.

Enterprise development program

This account records loans to:

- (a) a person engaged in a manufacturing or processing activity in Canada where, in the opinion of the Enterprise Development Board, such loan is required for the purpose of:
 - (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,
 - (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;
- (b) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding \$200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;
- (c) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;
- (d) a person in Canada engaged or about to engage in the tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;
- (e) a person engaged or about to engage in a manufacturing, processing or other commercial activity, for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry, and to foster the expansion of Canadian trade; and,
- (f) a person who has previously obtained assistance under a program of assistance to industry, or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

During the year, additional loans were authorized by Votes L35 and L35b, Appropriation Acts No 1, No 2 and No 3, 1982-83.

The loans are repayable over periods ranging from 5 to 20 years, bear interest at rates varying from 8.375% to 12.875% per annum, and mature at various dates between April 15, 1985 and December 1, 1998.

No further loans under the Footwear and Tanning component will be made.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total amount of loans authorized is \$4,500,000.

The loans bear interest at rates varying from 7.062% to 7.812% per annum, are repayable over a 20 year period in equal annual instalments due March 31, and mature March 31, 1991.

Footwear and tanning industries adjustment program

Loans have been made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in the tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations, in order to meet international competition.

The loans bear interest at rates varying from 8.7% to 10% per annum, are repayable over periods ranging from 5 to 9 years, and mature at various dates between May 1, 1983 and December 1, 1989.

This loan program has been superceded by the Enterprise Development Program, and no further loans will be made.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized is \$6,000,000. The loans bear interest at the rate of 8.75% per annum, are repayable in equal annual instalments over a 7 year period, and mature December 1984.

Loans, in the amount of \$3,000,000, have also been made to ice affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates varying from 8% to 10% per annum, are repayable in equal annual instalments over a 7 year period, and mature December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total amount of loans authorized is \$1,650,000.

The loans bear interest at the rate of 8% per annum, and are repayable in equal annual instalments over a 4 year period. The loans matured in 1979, but are not yet repaid.

Kennedy Round agreement

Loans have been made under the Adjustment Assistance Program related to the Kennedy Round agreement, to assist manufacturers in Canada who have been determined by a

board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada, resulting in exceptional problems of adjustment; (b) to be unable to obtain sufficient financing on reasonable terms from other sources, for purposes of making the necessary adjustment; (c) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities, under such conditions as to cause or threaten serious injury; and, (d) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The category of persons eligible for loans also includes a manufacturer or other person in Canada:

- (a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and,
- (b) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

The outstanding loans bear interest only if the Company generates a profit, are repayable over a 17 year period, and mature March 1, 1990.

This loan program has been superceded by the Enterprise Development Program and consequently no further loans will be made.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Massey-Ferguson Limited

The Government of Canada and Massey-Ferguson Limited entered into an agreement on June 15, 1981, whereby the Government guaranteed to redeem, upon request, 5,000,000 preferred shares of the Company in the event of a failure by the Company to pay a dividend. On June 30, 1982, the Company defaulted on its dividend payment.

In July 1982, the Government disbursed \$126,349,358 to acquire 62.5% of the outstanding Series D preferred shares of the Company. This amount was charged to budgetary expenditure pursuant to Industry, Trade and Commerce Vote 8c, Appropriation Act No 4, 1980-81.

During the year, the Government transferred all of its shares in Massey-Ferguson Limited to the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act).

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary \$1 par value shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Sections 5 and 8(3)(c) of the Department of Regional Economic Expansion Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

During the year, additional loans were authorized by Vote L20, Appropriation Acts No 1 and No 2, 1982-83.

The loans bear interest at rates varying from 8.375% to 18.375% per annum with interest payable annually on March 31, to the expiry date of the 10 year promissory notes, and maturing at various dates between April 13, 1987 and March 31, 1992.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total amount of loans authorized is \$28,200,520.

The loans bear interest at the rate of 1.803% per quarter, are repayable over a 15 year period in equal quarterly instalments due the first day of each calendar year quarter, and mature March 1, 1990.

Pharmaceutical industry development assistance program

Loans have been made, under the pharmaceutical industry development assistance program, to companies in Canada, to improve their ability to manufacture and market lower-priced prescription drugs at competitive prices, through reorganization of any of their manufacturing, marketing, distribution and research operations where sufficient financing on reasonable terms is not available from other sources.

The loans bear interest at the rate of 8.75% per annum, are repayable over a 10 year period, and mature April 15, 1984.

No further loans under this program will be made.

Radio Engineering Products Limited

Loans have been made to Radio Engineering Products Limited, to provide for working capital in order that it could remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some \$3,500,000, and to the Department of Industry, Trade and Commerce for approximately \$400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had

acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of; however, the proceeds were insufficient to return any funds to the Government.

Procedures for the formal write-off of these loans will be initiated.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates varying from 5% to 18.375% per annum.

Advances made to enable the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation (formerly the National Harbours Board) loans, have also been charged to this account. During the year, the total amount of loans authorized was increased to \$10,285,000 by Vote L13b, Appropriation Act No 3, 1982-83.

La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel

The Government has purchased 400 fully paid capital shares of La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel at \$1 per share, under the authority of the Minister of the Department of Regional Economic Expansion.

During the year, the Government sold the shares to the Government of Quebec as per an agreement dated September 25, 1975.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of the Société Inter-Port de Québec at \$1 par value per share, under the authority of the Minister of the Department of Regional Economic Expansion. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total amount of loans authorized is \$6,000,000.

The loans bear interest at the rate of 9.078% per annum, are repayable over a 20 year period in equal annual instalments due June 12, and mature June 12, 1998.

Telesat Canada

The Government has purchased 3,000,000 no par value common shares of Telesat Canada for \$10 per share, for \$30,000,000. This investment represents 49.99% of the shares outstanding.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total amount of loans authorized is \$1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, are repayable in equal semi-annual instalments over a 30 year period, and mature at various dates between November 15, 1988 and February 15, 1992.

TABLE 7.12

MISCELLANEOUS LOANS AND ADVANCES

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	3,523,452	5,393,699	7,602,931	5,732,684	2,209,232	477,884
Posts abroad	5,579,852	291,745,997	297,190,081	11,023,936	5,444,084	420,942
	9,103,304	297,139,696	304,793,012	16,756,620	7,653,316	898,826
Industry, Trade and Commerce—						
Personnel posted in Canada	682,258	619,847	1,950	64,361	- 617,897	95,510
National Defence—						
Imprest accounts, standing advances and authorized loans	25,087,286	131,647,033	130,410,877	23,851,130	- 1,236,156	3,896,027
Supply and Services—						
Miscellaneous departmental accountable advances	4,498,320	4,947,509	5,438,138	4,988,949	490,629	- 157,088
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	10,181,189	9,537,935	10,212,515	10,855,769	674,580	- 785,875
Accounts without current transactions						- 7,748,546
Total loans and accountable advances	49,552,357	443,892,020	450,856,492	56,516,829	6,964,472	- 3,801,146
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	24,305,878	621,266		23,684,612	- 621,266	- 469,912
Communications—						
Cultural property						
Employment and Immigration—						
Assisted passage scheme	43,023,396	9,119,407	11,498,533	45,402,522	2,379,126	2,469,259
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,772,262	463,300		14,308,962	- 463,300	- 431,511
Finance—						
Ottawa Civil Service Recreational Association	732,340	138,275		594,065	- 138,275	- 20,712
Town of Oromocto	33,443	6,698		26,745	- 6,698	- 6,321
	765,783	144,973		620,810	- 144,973	- 27,033
Indian Affairs and Northern Development—						
Eskimo loan fund	4,140,127	732,498	1,040,631	4,448,260	308,133	1,387
Inuvialuit Development Corporation ..	9,675,000			9,675,000		825,000
Native claimants	37,704,455		12,717,029	50,421,484	12,717,029	8,167,179
Chippewa Band of Kettlepoint	65,000			65,000		
Indian economic development	43,397,677	6,387,440	7,161,569	44,171,806	774,129	1,858,665
Indian housing assistance	5,809,174	1,224,102	451,163	5,036,235	- 772,939	- 1,308,974
Indian Associations of Canada	23,744	23,744			- 23,744	- 50,987
Indians and Inuit of Quebec	3,500,000			3,500,000		
Council for Yukon Indians	1,100,000		824,724	1,924,724	824,724	620,000
	105,415,177	8,367,784	22,195,116	119,242,509	13,827,332	10,112,270
Labour—						
Provincial workmen's compensation boards	4,137,000		30,000	4,167,000	30,000	1,000,000
Canada Labour Code—Safety services ..	15,000	15,000			- 15,000	
	4,152,000	15,000	30,000	4,167,000	15,000	1,000,000

MISCELLANEOUS

This group records advances to employees, and other types of loans not classified elsewhere.

Table 7.12 presents a summary of the balances and transactions for the various types of miscellaneous loans and advances.

TABLE 7.12

MISCELLANEOUS LOANS AND ADVANCES—*Concluded*

	Net increase or decrease (-)					
	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
National Defence—						
Canadian Forces housing projects	17,188,988	506,787		16,682,201	- 506,787	- 454,147
Solicitor General—						
Parolees	9,226	13,005	13,712	9,933	707	1,538
Supply and Services—						
Defence production loan account	1,724,007			1,724,007		- 750,000
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	878,360	76,266		802,094	- 76,266	- 73,955
St Remi Tunnel	138,523	68,197		70,326	- 68,197	- 66,130
Fraser River Harbour Commission	285,692	285,692			- 285,692	- 127,824
Hamilton Harbour Commissioners	3,182,339	176,171	59,025	3,065,193	- 117,146	- 169,142
Lakehead Harbour Commission	534,022	55,478		478,544	- 55,478	- 51,571
Port Alberni Harbour Commission	1,298,620	99,037		1,199,583	- 99,037	- 92,094
	6,317,556	760,841	59,025	5,615,740	- 701,816	- 580,716
Veterans Affairs—						
Commonwealth War Graves Commission ..	65,754	10,848		54,906	- 10,848	- 13,695
Account without current transactions						- 4,435,143
Total other miscellaneous	217,740,027	20,023,211	33,796,386	231,513,202	13,773,175	6,420,910
Total	267,292,384	463,915,231	484,652,878	288,030,031	20,737,647	2,619,764

Personnel posted abroad—External Affairs

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other government departments. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

During the year, the total amount authorized to be outstanding at any time was increased to \$10,000,000 by Vote L18b, Appropriation Act No 3, 1982-83.

The closing balance consists of loans to employees, \$4,303,789; advances for medical expenses, \$496,665; and, security and other deposits under Foreign Service Directives, \$932,230.

The loans bear interest at rates varying from 10.125% to 18.375% per annum, are repayable over a 4 year period, and mature at various dates between April 1, 1983 to June 30, 1987.

Posts abroad—External Affairs

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad, pending distribution to appropriations of this and other departments.

The total amount authorized to be outstanding at any time is not to exceed \$19,500,000.

Personnel posted in Canada—Industry, Trade and Commerce

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is not to exceed \$1,950,000.

Imprest accounts, standing advances and authorized loans—National Defence

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is not to exceed \$26,000,000.

Miscellaneous departmental accountable advances—Supply and Services

The closing balance reflects amounts outstanding in the hands of departments, Government agencies and individuals, at the year end, to be expended in the following year.

Miscellaneous departmental accountable imprest and standing advances—Treasury Board

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to federal Government departments and agencies.

The total amount authorized to be outstanding at any time is not to exceed \$17,000,000.

Construction of multi-purpose exhibition buildings—Agriculture

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over periods ranging from 27 to 30 years, bearing interest at rates varying from 7.432% to 9.684% per annum, and maturing at various dates between May 31, 2002 and May 1, 2008, \$20,015,429;
- (b) repayable over periods ranging from 18 to 26 years, bearing interest at rates varying from 7.266% to 9.543% per annum, and maturing at various dates between December 31, 1992 and February 15, 2006, \$1,297,631; and,
- (c) repayable over periods ranging from 10 to 15 years, bearing interest at rates varying from 7.613% to 9.066% per annum, and maturing at various dates between May 1, 1988 and August 1, 1994, \$2,371,552.

Cultural property—Communications

Loans can be made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Vote L25, Appropriation Acts No 1 and No 2, 1982-83.

Assisted passage scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and such other classes of persons.

The total amount authorized to be outstanding at any time is not to exceed \$60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, bearing interest at rates varying from 6% to 15% per annum, and maturing at various dates between April 1, 1983 and April 1, 1986, \$4,164,506; and,
- (b) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, non-interest bearing, and maturing at various dates between April 1, 1983 and April 1, 1986, \$41,238,016.

Hydro-Quebec Research Institute—Energy, Mines and Resources

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates varying from 7.187% to 7.937% per annum, for an average yield of 7.357%, are repayable over a 25 year period in equal annual instalments due March 25, and mature March 25, 1999.

Ottawa Civil Service Recreational Association—Finance

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates of 3.375%, 4.25%, 5.375% and 14% per annum, are repayable in equal semi-annual instalments over periods of 25 and 45 years, and mature March 31, 2006, September 30, 2005, September 30, 1990 and March 31, 1995 respectively.

Town of Oromocto—Finance

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, is repayable in equal semi-annual instalments over a 20 year period, and matures June 1, 1986.

Eskimo loan fund—Indian Affairs and Northern Development

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to a co-operative association, a credit union, a caisse populaire or other credit society incorporated under the laws of a province, where the majority of the members are Eskimos, or to a corporation incorporated under the laws of Canada, or of a province, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is not to exceed \$7,072,000.

Included in the balance of loans outstanding at March 31, 1983 is \$170,465 which is an investment in Canadian Arctic Producers Co-operative Limited.

Existing loans bear interest at rates varying from 5% to 21% per annum, are repayable over periods ranging from 1 to 15 years, and mature at various dates between April 1, 1983 and March 31, 1998. New loans will bear interest at rates 1% greater than the simple average prime commercial lending rate.

During the year, repayments included deletion of debts of \$69,301, pursuant to Vote 20b, Appropriation Act No 3, 1982-83.

Inuvialuit Development Corporation—Indian Affairs and Northern Development

Interest-free loans have been made in support of the Agreement-in-Principle for comprehensive land claims settlement. The loans are repayable in full when claims are settled and awarded.

Native claimants—Indian Affairs and Northern Development

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Votes L50 and L50b, Appropriation Acts No 1, No 2 and No 3, 1982-83.

The terms and conditions of the loans are as follows:

- (a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are interest-free;
- (b) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1992, whichever date is earlier.

Chippewa Band of Kettlepoint—Indian Affairs and Northern Development

An interest-free loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Repayment of this loan will be negotiated with the Band.

Indian economic development—Indian Affairs and Northern Development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is not to exceed \$70,000,000.

The loans bear interest at rates varying from 5% to 22.25% per annum, are repayable over periods ranging from 1 month to 15 years, and mature at various dates between April 1, 1983 and March 31, 1998.

During the year, repayments included deletion of debts of \$104,738, pursuant to Vote 5b, Appropriation Act No 3, 1982-83.

Indian housing assistance—Indian Affairs and Northern Development

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and

acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at the time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is not to exceed \$20,000,000.

The loans are interest-free, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for a duration of up to 10 years.

During the year, repayments included forgiveness of \$935,474, pursuant to Vote L51a, Appropriation Act No 9, 1966, and deletion of debts of \$20,608, pursuant to Vote 5b, Appropriation Act No 3, 1982-83.

Indian Associations of Canada—Indian Affairs and Northern Development

An interest-free loan was made to the Indian Association of Alberta, to meet the Association's 1971-72 operating deficit.

During the year, the loan was repaid in full.

Indians and Inuit of Quebec—Indian Affairs and Northern Development

Loans have been made to the Indians and Inuit of Quebec, to meet legal and other related costs in their court action concerning the James Bay Hydro Project. Loans issued to date are as follows:

- (a) Grand Council of the Crees, \$2,000,000; and,
- (b) Northern Quebec Inuit Association, \$1,500,000.

The loans bear interest at rates varying from 7.125% to 8.875% per annum, and will be repaid in full in 1984-85.

Council for Yukon Indians—Indian Affairs and Northern Development

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of the Yukon Indians land claims.

During the year, additional loans were authorized by Votes L55 and L55b, Appropriation Acts No 1, No 2 and No 3, 1982-83.

The loans are repayable in full upon settlement of the land claims, and are interest-free before an Agreement-in-Principle for the settlement of a claim is reached.

Provincial workmen's compensation boards—Labour

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount authorized to be outstanding at any time is not to exceed \$4,307,738, comprised of \$1,100,000 for the Province of Quebec, and \$3,207,738 for other provinces.

Interest-free advances are made based on the cash requirements of the boards over a three month period. The advances are to be repaid on termination of the agreements with the provincial boards.

Canada Labour Code—Safety services—Labour

This account is operated under the authority of Section 11 of the Canada Labour (Safety) Code. PC 1968-12/1599 dated August 21, 1968 authorizes the Minister of Labour to enter into agreements with provinces for the services of safety officers and related safety service, in order to implement the Canada Labour (Safety) Code.

The agreement authorizes provision of an accountable advance to a province, sufficient to meet the estimated cost of services for a three month period. Such advance may be renewed, extended or withdrawn by the Minister. Interest is not charged under the terms of the agreement.

During the year, the advance was repaid in full.

Canadian Forces housing projects—National Defence

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates varying from 4% to 5.75% per annum, are repayable over periods ranging from 35 to 48 years, and mature at various dates between August 1, 1996 and November 1, 2010.

Parolees—Solicitor General

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

During the year, the total amount authorized to be outstanding at any time was increased to \$50,000 by Vote L14b, Appropriation Act No 3, 1982-83.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling \$6,990 were forgiven pursuant to Vote L103b, Appropriation Act No 1, 1969. These loans were initially recorded in 1979-80, 1980-81 and 1981-82.

Defence production loan account—Supply and Services

This account was established under Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than \$100,000,000 the aggregate of amounts:

- (a) received from the sale or disposition of materials, substances or defence supplies;
- (b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;
- (c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,
- (d) received in repayment of a loan or advance previously charged to this account.

A repayment of \$1.7 million owed to this account by CAE Aircraft is in dispute concerning the due date from which interest should be charged. Legal counsel is of the opinion that no loss to the Government will be incurred.

Corporation of the City of Montreal—Transport

Loans have been made to the Corporation of the City of Montreal, for the construction of vehicular tunnels under the Lachine Canal at Atwater Avenue and at St Remi Street. The lands upon which the tunnels and approaches are constructed, other than Lachine Canal reserve lands, are to be conveyed to the City upon completion of the tunnels.

Under the agreement, the Corporation was required to reimburse $\frac{1}{2}$ of the cost of construction of the tunnels, with interest at the rate of 3.125% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sums of \$2,000,000 for the Atwater Tunnel and \$1,500,000 for the St Remi Tunnel, plus interest, and such amounts were to be repaid in 30 consecutive annual instalments, the first of which was payable twelve months after the date of conveyance of the lands, namely June 20, 1961, for the Atwater Tunnel, and June 12, 1953, for the St Remi Tunnel.

The cost of the construction of the Atwater Tunnel for purposes of the agreement exceeded \$6,000,000, and the share to be reimbursed by the City is \$2,000,000, with interest at the rate of 3.125% per annum, maturing June 20, 1991.

The cost of the construction of the St Remi Tunnel for the purposes of the agreement has been established at \$4,132,353, and the share to be reimbursed by the City was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of 3.125% per annum, maturing June 12, 1983.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

Fraser River Harbour Commission—Transport

Loans have been made to the Fraser River Harbour Commission, to assist in the development of the harbour. Loans have also been made to assist in wharf reconstruction and extension.

During the year, the loans were repaid in full.

Hamilton Harbour Commissioners—Transport

Loans, secured by debentures or promissory notes, have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is not to exceed \$4,000,000.

The terms and conditions of the loans, with their year-end balances, are categorized into four groups:

- (a) 20 year loans, bearing interest at the rate of 6.062% per annum, repayable in semi-annual instalments due June 30 and December 31, and maturing June 30, 1987, \$338,016;
- (b) 20 year loans, bearing interest at the rate of 5.562% per annum, repayable in semi-annual instalments due June 30 and December 31, and maturing June 30, 1987, \$328,366;
- (c) 39 year loan, bearing interest at the rate of 4.125% per annum, repayable in semi-annual instalments due June 30 and December 31, and maturing January 31, 2001, \$875,000; and,
- (d) one loan to bear interest from the date construction is substantially completed or April 1, 1983, whichever is earlier, at a rate equal to the then existing rate established by the Minister of Finance in respect of Crown corporations' borrowings, and repayable in 40 equal semi-annual instalments, \$1,523,811.

Lakehead Harbour Commission—Transport

Loans have been made to the Lakehead Harbour Commission, for expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, are repayable over a 15 year period in semi-annual instalments due June 30 and December 31, and mature June 30, 1989.

Port Alberni Harbour Commission—Transport

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are categorized into two groups:

- (a) 20 year loan, bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments due June 30 and December 31, and maturing June 30, 1991, \$307,989; and,
- (b) 20 year loan, bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments due June 30 and December 31, and maturing June 30, 1991, \$891,594.

Commonwealth War Graves Commission—Veterans Affairs

Advances have been made to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission), to maintain graves and cemeteries.

As at March 31, 1983, the balance of the advances was £30,000 UK. This foreign currency balance was converted to \$54,906 Cdn, using the year-end rate of exchange (£1UK=\$1.8302 Cdn).

The advances are interest-free and have no fixed terms of repayment.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, which became effective in 1979-80, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, amounting to \$2,500 million at the beginning of the year, was increased by \$1,500 million, to provide a total of \$4,000 million, that is the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at the year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not recorded as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and is credited to a recorded uncollected interest account. Since the Government's policy is to record revenue only when

received, the balance of the recorded uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 7.13 reports the transactions for the year in respect of the recorded uncollected interest.

TABLE 7.13

RECORDED UNCOLLECTED INTEREST

	April 1/1982	Additions	Collections and deletions	March 31/1983
	\$	\$	\$	\$
Loans, investments and advances—				
Crown corporations and agencies—				
All other Crown corporations and agencies—				
Atomic Energy of Canada Limited—				
Housing	7,131		454	6,677
Bruce heavy water plant	49,094,611		3,097,602	45,997,009
Commercial products division	208,363		16,660	191,703
Lepreau nuclear station	50,600,000			50,600,000
Sheridan Park engineering design office	23,693		4,663	19,030
	99,933,798		3,119,379	96,814,419
Eldorado Nuclear Limited—Loans	10,537,265		362,226	10,175,039
Northern Canada Power Commission—Northern Canada Power				
Commission Act, Section 15	15,325,775		368,316	14,957,459
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	101,187		5,234	95,953
Special development loans program	4,197		273	3,924
Winter capital projects fund	2,935,175		79,138	2,856,037
Atlantic Development Board carry-over projects	151,619		2,885	148,734
Special areas and highways agreement—Loans	36,382,842		1,032,057	35,350,785
Regional electrical interconnections	14,746,498		139,626	14,606,872
Agricultural service centres—Loans	524,450	169,716	95,276	598,890
Atlantic Provinces Power Development Act	13,497,966		296,980	13,200,986
Yukon Territory small business loans	125,047	21,176		146,223
National governments including developing countries—The United				
Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	4,550,732	487,044		5,037,776
Private sector enterprises—Saint John Harbour Bridge Authority	334,553	71,620		406,173
Miscellaneous—Hydro-Quebec Research Institute	2,626,576		83,112	2,543,464
	527,579,893	749,556	5,584,502	522,744,947

SECTION 8

1982-83 PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

	<i>Page</i>
Canada Pension Plan Account	8.2
Superannuation accounts	8.4
Unemployment Insurance Account	8.8
Government Annuities Account	8.8
Canadian Ownership Account	8.8
Deposit and trust accounts	8.8
Provincial tax collection agreements account	8.22
Other specified purpose accounts	8.23
Supplementary statements—	
Canada Pension Plan Account and Canada Pension Plan Investment Fund	8.26
Canada Employment and Immigration Commission relating to the Unemployment Insurance Account	8.29
Government Annuities Account	8.32
Royal Canadian Mounted Police (Dependants) Pension Fund	8.36

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role of administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, a trust, treaty, undertaking or contract. These public moneys may be paid out only for such purposes specified in or pursuant to such legislation, trust, treaty, undertaking or contract.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

TABLE 8.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (–)	
	\$	\$	\$	\$	1983	1982
Canada Pension Plan Account, Table 8.2	21,547,206,287	5,682,219,021	3,121,322,987	24,108,102,321	2,560,896,034	2,600,284,477
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 8.2	20,368,327,000		2,395,783,000	22,764,110,000	2,395,783,000	2,430,132,000
	1,178,879,287	5,682,219,021	5,517,105,987	1,343,992,321	165,113,034	170,152,477
Superannuation accounts, Table 8.4	27,528,634,858	4,101,169,584	957,696,899	30,672,107,543	3,143,472,685	3,562,028,156
Less: unamortized portion of actuarial deficiencies, Table 8.4	2,184,878,010	897,183,388	558,558,183	1,846,252,805	– 338,625,205	547,652,104
	25,343,756,848	4,998,352,972	1,516,255,082	28,825,854,738	3,482,097,890	3,014,376,052
Unemployment Insurance Account, Table 8.11	– 318,275,601	10,465,375,701	10,399,065,605	– 251,965,505	66,310,096	– 89,987,638
Less: interest bearing loans	– 35,000,000	35,000,000	3,390,000,000	3,390,000,000	3,355,000,000	– 75,000,000
	– 353,275,601	10,500,375,701	13,789,065,605	– 3,641,965,505	– 3,288,689,904	– 14,987,638
Government Annuities Account	1,171,975,134	79,659,415	101,448,347	1,150,186,202	– 21,788,932	– 21,266,743
Canadian Ownership Account—						
Canadian Ownership special charge	786,451,316	889,093,478		1,675,544,794	889,093,478	786,451,316
Less: investments in Petro-Canada	710,933,716		897,957,526	1,608,891,242	897,957,526	710,933,716
	75,517,600	889,093,478	897,957,526	66,653,552	– 8,864,048	75,517,600
Deposit and trust accounts, Table 8.12	1,980,572,835	12,357,048,387	12,579,470,844	1,758,150,378	– 222,422,457	1,128,316,181
Provincial tax collection agreements account	1,415,339,222	14,744,670,908	15,128,787,322	1,031,222,808	– 384,116,414	– 55,482,614
Other specified purpose accounts, Table 8.13	377,629,395	108,694,653	49,866,624	436,457,424	58,828,029	48,782,665
Total	31,190,394,720	49,360,114,535	49,579,957,337	30,970,551,918	– 219,842,802	4,345,407,980

Some tables in this section present the continuity of each account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term “account(s) without current transactions” has been included in one table, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Unemployment Insurance Account, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the program are financed from the contributions made by employees, employers and

self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as the administrator of the Canada Pension Plan, is limited to the balance of the account.

Table 8.2 presents a summary of the balances and transactions in the Canada Pension Plan Account and in the Canada Pension Plan Investment Fund.

TABLE 8.2

CANADA PENSION PLAN ACCOUNT

	Net increase or decrease (-)					
	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
Canada Pension Plan Account	21,547,206,287	5,682,219,021	3,121,322,987	24,108,102,321	2,560,896,034	2,600,284,477
Less: provincial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	420,190,000		52,104,000	472,294,000	52,104,000	52,973,000
Nova Scotia	808,207,000		93,725,000	901,932,000	93,725,000	96,251,000
Prince Edward Island	86,669,000		11,360,000	98,029,000	11,360,000	11,504,000
New Brunswick	607,665,000		73,185,000	680,850,000	73,185,000	75,637,000
Quebec	93,821,000		5,321,000	99,142,000	5,321,000	6,316,000
Ontario	11,063,930,000		1,235,751,000	12,299,681,000	1,235,751,000	1,268,736,000
Manitoba	1,181,438,000		131,555,000	1,312,993,000	131,555,000	135,001,000
Saskatchewan	916,415,000		110,084,000	1,026,499,000	110,084,000	109,647,000
Alberta	2,131,783,000		304,430,000	2,436,213,000	304,430,000	295,844,000
British Columbia	3,058,209,000		378,268,000	3,436,477,000	378,268,000	378,223,000
	20,368,327,000		2,395,783,000	22,764,110,000	2,395,783,000	2,430,132,000
Total	1,178,879,287	5,682,219,021	5,517,105,987	1,343,992,321	165,113,034	170,152,477

Receipts and other credits include:

(a) contributions of: (i) 1.8% of earnings by employees earning over \$1,600 for the 1982 calendar year and \$1,800 for the 1983 calendar year, with matching contributions by employers, subject to a maximum payment of \$268.20 for the 1982 calendar year and \$300.60 for the 1983 calendar year and (ii) 3.6% of the earnings of self-employed persons over \$1,600 for the 1982 calendar year and \$1,800 for the 1983 calendar year, subject to a maximum payment of \$536.40 for the 1982 calendar year and \$601.20 for the 1983 calendar year; and,

(b) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance.

Payments and other charges include:

(a) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(b) all benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries; and,

(d) the costs of administration of the Plan.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employ-

ment in the province, bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada, are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 8.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1982-83	1981-82
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	3,446	3,282
Interest on investments	2,107	1,707
Interest on monthly operating balance	129	143
	5,682	5,132
PAYMENTS AND OTHER CHARGES—		
Benefits	3,036	2,456
Expenses	85	76
	3,121	2,532
Excess of receipts and other credits over payments and other charges	2,561	2,600
Funds applied—		
Purchases of bonds—		
Provincial	2,396	2,430
Federal	17	18
Increase in deposits with Receiver General	148	152
Net increase	2,561	2,600
Balance at beginning of year	21,547	18,947
Balance at end of year	24,108	21,547

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies (full valuation at least once every 5 years with annual adjustments for authorized salary increases). Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, death benefits, refunds of contributions and transfers to other plans.

Actuarial valuations are currently made at least once every five years (quinquennially), the next valuations will be made as at December 31, 1980 for the Public Service Superannuation Account, December 31, 1980 for the Canadian Forces Superannuation Account, and December 31, 1979 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, the Minister of Finance has the authority to direct

that any actuarial deficiency found will be credited to the appropriate account, debited to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, debited to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 10.5% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiencies charged to budgetary expenditure.

Table 8.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 8.5 presents an analysis of the actuarial deficiencies.

Table 8.6 presents a summary of transactions related to superannuation accounts that resulted in charges to budgetary expenditure. In 1982-83, \$4,103 million was charged to budgetary expenditure on account of superannuation plans. This is composed of Government contributions, \$664 million; net amortization of actuarial deficiencies resulting from quinquennial actuarial valuations and salary increases, \$25 million (\$872 million of interest earnings over 6.5% on the main superannuation accounts was used to reduce the charges to expenditure for amortization from \$897 million to \$25 million); increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, \$525 million; and, interest, \$2,889 million (\$2,017 million credited to the superannuation accounts and \$872 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiencies).

TABLE 8.4

SUPERANNUATION ACCOUNTS

			Receipts and other credits	Payments and other charges	Net increase or decrease (-)	
	April 1/1982				1983	1982
	\$	\$	\$	\$	\$	\$
Public Service Superannuation Account	14,757,155,902	2,180,189,790	569,387,908	16,367,957,784	1,610,801,882	2,051,436,778
Less: unamortized portion of actuarial deficiency	1,435,833,743	568,596,314	267,209,000	1,134,446,429	- 301,387,314	374,976,485
	13,321,322,159	2,748,786,104	836,596,908	15,233,511,355	1,912,189,196	1,676,460,293
Canadian Forces Superannuation Account	10,343,553,408	1,329,949,114	327,196,681	11,346,305,841	1,002,752,433	1,016,135,496
Less: unamortized portion of actuarial deficiency	679,419,687	306,762,114	286,320,683	658,978,256	- 20,441,431	151,330,879
	9,664,133,721	1,636,711,228	613,517,364	10,687,327,585	1,023,193,864	864,804,617
Royal Canadian Mounted Police Superannuation Account.....	1,212,155,985	199,604,151	20,221,165	1,391,538,971	179,382,986	179,170,347
Less: unamortized portion of actuarial deficiency	69,624,580	21,824,960	5,028,500	52,828,120	- 16,796,460	21,344,740
	1,142,531,405	221,429,111	25,249,665	1,338,710,851	196,179,446	157,825,607
Supplementary Retirement Benefits Account.....	1,215,769,563	391,426,529	40,891,145	1,566,304,947	350,535,384	315,285,535
Total superannuation accounts	27,528,634,858	4,101,169,584	957,696,899	30,672,107,543	3,143,472,685	3,562,028,156
Less: unamortized portion of actuarial deficiencies	2,184,878,010	897,183,388	558,558,183	1,846,252,805	- 338,625,205	547,652,104
	25,343,756,848	4,998,352,972	1,516,255,082	28,825,854,738	3,482,097,890	3,014,376,052

TABLE 8.5

ANALYSIS OF THE ACTUARIAL DEFICIENCIES FOR 1982-83
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				Total
	Public Service Super- annuation Account	Canadian Forces Super- annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub- total	Public Service Super- annuation Account	Canadian Forces Super- annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub- total	
Actuarial deficiencies recognized ⁽¹⁾	2,576	1,247	104	3,927					3,927
Less: amount amortized to March 31, 1982	1,140	567	35	1,742					1,742
Unamortized balance at March 31, 1982	1,436	680	69	2,185					2,185
Add: current year actuarial deficiencies.....	267	286	5	558					558
Less: current year amortization	569	307	21	897					897
Unamortized balance at March 31, 1983	1,134	659	53	1,846					1,846

⁽¹⁾ Represents actuarial deficiencies recognized prior to 1982-83 for which the amounts have not yet been fully amortized.

TABLE 8.6

SUMMARY OF TRANSACTIONS RELATED TO SUPERANNUATION ACCOUNTS THAT RESULTED IN
CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1982-83				Total	1981-82
	Government contributions	Amortization of actuarial deficiencies ⁽¹⁾	Supplementary Retirement Benefits Account	Interest ⁽¹⁾		
Public Service Superannuation Account	339	569	332	981	2,221	1,998
Canadian Forces Superannuation Account.....	183	307	178	754	1,422	1,220
Royal Canadian Mounted Police Superannuation Account	61	21	15	103	200	162
Supplementary Retirement Benefits Account.....	81			179	260	248
Total	664	897	525	2,017	4,103	3,628

⁽¹⁾ Does not include interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiencies: \$544 million for the Public Service Superannuation Account; \$307 million for the Canadian Forces Superannuation Account; and, \$21 million for the Royal Canadian Mounted Police Superannuation Account.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is \$1,134 million, compared with \$1,436 million at March 31, 1982. During the year, \$267 million was charged to the account with respect to salary increases (the equivalent amount was credited to the Public Service Superannuation Account), and \$569 million was amortized as a charge to budgetary expenditure, of which \$544 million was charged to interest on public debt.

TABLE 8.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance	14,757,155,902	12,705,719,124
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	338,886,496	330,591,651
Retired employees	10,369,031	8,453,026
Public Service corporation employees	118,088,003	64,335,496
Matching contributions—		
Government	339,044,730	321,203,160
Public Service corporations	114,763,437	63,847,912
Transfers from other pension funds	10,935,158	5,631,283
Interest ⁽¹⁾	980,893,935	837,312,392
Actuarial liability adjustments ⁽²⁾	267,209,000	951,351,000
	2,180,189,790	2,582,725,920
	16,937,345,692	15,288,445,044
PAYMENTS AND OTHER CHARGES—		
Annuities	515,942,173	459,576,849
Cash termination allowances	140,329	198,001
Minimum benefits ⁽³⁾	7,833,789	6,188,648
Returns of contributions—		
Government employees	26,518,885	43,129,313
Public Service corporation employees	8,056,615	8,328,238
Transfers to other pension funds	10,896,117	13,868,093
	569,387,908	531,289,142
Closing balance	16,367,957,784	14,757,155,902

(1) The rate of interest credited to the Account was increased from 4% to 6.5% as at October 1, 1980 in accordance with the most recent actuarial valuation report which was tabled in October 1980.

(2) The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%.

(3) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is \$659 million, compared with \$680 million at March 31, 1982. During the year, \$286 million was charged to the account with respect to salary increases (the equivalent amount was credited to the Canadian Forces Superannuation Account), and \$307 million was amortized as a charge to budgetary expenditure, of which \$307 million was charged to interest on public debt.

TABLE 8.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance	10,343,553,408	9,327,417,912
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	104,348,025	91,295,399
Contributions by the Government	183,233,250	158,894,275
Interest ⁽¹⁾	754,418,249	617,982,032
Actuarial liability adjustment ⁽²⁾	286,320,683	453,628,849
Other	1,628,907	1,244,823
	1,329,949,114	1,323,045,378
	11,673,502,522	10,650,463,290
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments	315,196,722	291,453,962
Cash termination allowances and returns of contributions	10,577,704	14,635,437
Transfers to Public Service Superannuation Account (Treasury Board)	1,321,789	797,312
Other	100,466	23,171
	327,196,681	306,909,882
Closing balance	11,346,305,841	10,343,553,408

(1) The rate of interest credited to the Account was increased from 4% to 6.5% as at October 1, 1980 in accordance with the most recent actuarial valuation report which was tabled in October 1980.

(2) The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is \$53 million, compared with \$69 million at March 31, 1982. During the year, \$5 million was charged to the account with respect to salary increases (the equivalent amount was credited to the Royal Canadian Mounted Police Superannuation Account), and \$21 million was amortized as a charge to budgetary expenditure, of which \$21 million was charged to interest on public debt.

TABLE 8.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance	1,212,155,985	1,032,985,638
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	31,410,188	26,759,489
Contributions by the Government (statutory)	60,654,756	52,148,238
Interest ⁽¹⁾	102,510,707	67,990,342
Actuarial liability adjustments ⁽²⁾	5,028,500	51,302,000
	199,604,151	198,200,069
	1,411,760,136	1,231,185,707
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	18,548,527	15,884,049
Cash termination allowances and returns of contributions	1,400,231	2,736,607
Transfers to other pension funds	132,898	144,578
Interest on returns of contributions	139,509	264,488
	20,221,165	19,029,722
Closing balance	1,391,538,971	1,212,155,985

⁽¹⁾ The rate of interest credited to the Account was increased from 4% to 6.5% as at March 31, 1978 in accordance with the most recent actuarial valuation report which was tabled in March 1978.

⁽²⁾ The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased

pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that the actuarial present value of supplementary retirement benefits, including provision for future indexation, in respect of contributors (retired or in active employment) or their dependants entitled to benefits pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Acts, as at March 31, 1983, was \$13.5 billion (\$12.5 billion as at March 31, 1982). This amount is based on an assumed interest rate of 6.5%, and other assumptions as described in the last actuarial reports on those three superannuation accounts.

Increased superannuation benefits paid during the year due to indexation amounted to \$556 million (\$443 million in 1981-82), of which \$525 million (\$417 million in 1981-82) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to \$332 million (\$264 million in 1981-82) for the Public Service Superannuation Account, \$178 million (\$141 million in 1981-82) for the Canadian Forces Superannuation Account, and \$15 million (\$12 million in 1981-82) for the Royal Canadian Mounted Police Superannuation Account. Only \$31 million (\$26 million in 1981-82) was charged to the Supplementary Retirement Benefits Account.

TABLE 8.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83	1981-82
Opening balance	899,564	664,372	251,837	189,675	60,420	43,868	2,012	1,414	1,936	1,155	1,215,769	900,484
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	21,634	11,458									21,634	11,458
Government	61,599	60,392	19,540	16,972	5,584	4,766	196	214	282	300	87,201	82,644
Matching contributions—												
Public Service corporations	21,933	12,299									21,933	12,299
Government	55,545	66,449	19,519	16,965	5,580	4,763	212	213	276	284	81,132	88,674
Interest	131,904	117,665	37,916	32,818	9,014	7,669	244	241	267	207	179,345	158,600
Transfers from other pension funds ..	156	83	7	10	19	14					182	107
	292,771	268,346	76,982	66,765	20,197	17,212	652	668	825	791	391,427	353,782
	1,192,335	932,718	328,819	256,440	80,617	61,080	2,664	2,082	2,761	1,946	1,607,196	1,254,266
PAYMENTS AND OTHER CHARGES—												
Annuities	28,068	23,237	2,938	2,199	303	199	(33)	69	8	7	31,284	25,711
Cash termination allowances	7	4									7	4
Minimum benefits	217	160									217	160
Returns of contributions—												
Public Service corporations	1,424	1,422									1,424	1,422
Government	4,532	7,163	1,744	2,357	226	444	4	1	5	3	6,511	9,968
Transfers to other pension funds	1,330	1,168	103	47	15	17					1,448	1,232
	35,578	33,154	4,783	4,603	544	660	(29)	70	13	10	40,891	38,497
Closing balance	1,156,757	899,564	324,034	251,837	80,073	60,420	2,693	2,012	2,748	1,936	1,566,305	1,215,769

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following amounts be credited to the Account: (a) premiums, fines, penalties and interest; (b) the statutory Government share of the benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and which are authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (f) interest on the balance of the Account at such rate that the Minister of Finance may authorize. The Act also provides that the following amounts be debited to the Account: (a) benefits paid under the Act; (b) the costs of administering the Act; and, (c) the interest charges on advances made by the Minister of Finance.

Maximum weekly employee premiums were \$5.78 from April 1, 1982 to December 31, 1982 and \$8.86 from January 1, 1983 to March 31, 1983. For the same periods, maximum weekly benefits were \$210 from April 1, 1982 to December 31, 1982 and \$231 from January 1, 1983 to March 31, 1983.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1983 bears interest at various rates between 9.75% and 16.375% per annum, and is repayable at various dates between April 30, 1984 and March 31, 1985. The balance outstanding at year end is deducted from the balance of the Unemployment Insurance Account, to show the net position of the Account.

TABLE 8.11

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1982-83	1981-82
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer.....	5,039	4,887
Government.....	2,034	957
Investment income.....	2	38
Interest bearing loans from the Government	3,390	75
	<u>10,465</u>	<u>5,957</u>
PAYMENTS AND OTHER CHARGES—		
Benefits.....	9,563	5,228
Expenses.....	791	663
Interest expense.....	10	6
Repayments of interest bearing loans to the Government.....	35	150
	<u>10,399</u>	<u>6,047</u>
Net increase or decrease (—).....	66	— 90
Add—Balance at beginning of year.....	— 318	— 228
Balance at end of year.....	<u>— 252</u>	<u>— 318</u>

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued future sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus debited or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued future sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Canadian Ownership Account

This account was established under the authority of Vote 5c, Appropriation Act No 4, 1980-81. The account is credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

During the year, advances were made to Petro-Canada to finance the acquisition of Petro-Canada Enterprises Inc (formerly Petrofina Canada Inc), as authorized by Vote 5c. In return, Petro-Canada issued interest-free notes convertible into its shares. Such notes were converted into common shares of the Corporation in the amount of \$1,382,446,981. This amount, together with the amount of loans outstanding, are reported as a deduction from this account.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 8.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
					\$	\$
Departmental deposit and trust accounts—						
Agriculture—						
Commonwealth institute of biological control	3,905		3,905		- 3,905	
Prairie farm emergency fund	9,066,972			9,066,972		
Western grain stabilization account	452,198,633	258,384,437	26,612,754	683,970,316	231,771,683	192,448,466
	461,269,510	258,384,437	26,616,659	693,037,288	231,767,778	192,448,466
Communications—						
Public Archives—						
Deposit account	28			28		- 10,348
Consumer and Corporate Affairs—						
Deposit account	147,000	290,242	306,521	130,721	- 16,279	9,001
Estate fund—Bankruptcy Act	74,250			74,250		- 29
Security deposits—Bankruptcy Act	7,000			7,000		
Less: securities held in trust	7,000			7,000		
Shares in trust—Bankruptcy Act	31,266			31,266		
Less: securities held in trust	31,266			31,266		
Share proceeds in trust—Bankruptcy Act ..	47,238	1,415		48,653	1,415	2,532
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	1,629,134	901,043	182,695	2,347,482	718,348	- 1,424,877
Canada Business Corporations Act	8,239	115,262	2,809	120,692	112,453	8,239
Winding-up Act	737,468	10,656	714	747,410	9,942	10,530
	2,643,329	1,318,618	492,739	3,469,208	825,879	- 1,394,604
Employment and Immigration—						
Immigration guarantee fund	4,238,643	2,698,308	2,395,671	4,541,280	302,637	2,295,017
Less: securities held in trust	55,000			55,000		- 15,000
	4,183,643	2,698,308	2,395,671	4,486,280	302,637	2,310,017
New employment expansion and development program		1,737,953	1,672,953	65,000	65,000	
	4,183,643	4,436,261	4,068,624	4,551,280	367,637	2,310,017
Energy, Mines and Resources—						
Oil export charges sharing account	444,770,771	4,006,229	448,777,000		- 444,770,771	444,770,771
Guarantee deposits—Oil and gas	57,802,658	31,521,970	33,480,328	55,844,300	- 1,958,358	25,913,776
Less: securities held in trust	57,797,859	33,480,328	31,500,000	55,817,531	- 1,980,328	25,913,776
	4,799	65,002,298	64,980,328	26,769	21,970	
Market development incentive payments—						
Alberta	5,734,316	22,818,411	28,552,727		- 5,734,316	5,734,316
Miscellaneous projects' deposits	514,223	1,349,088	1,748,675	114,636	- 399,587	79,763
Atomic Energy Control Board—						
Nuclear liability reinsurance account	522,228	1,454		523,682	1,454	
National Energy Board—						
Oil export charges revenue sharing account		230,101,771	230,101,771			
	451,546,337	323,279,251	774,160,501	665,087	- 450,881,250	450,584,850
Environment—						
Miscellaneous projects' deposits	85,946	160,337	140,222	106,061	20,115	4,366
Guarantee deposits	34,060	40,940		75,000	40,940	- 8,209
Less: securities held in trust	34,060		40,940	75,000	40,940	
	85,946	40,940	40,940			- 8,209
		201,277	181,162	106,061	20,115	- 3,843
External Affairs—						
Canada Foundation account	345,639	40,074	66,385	319,328	- 26,311	77,822
Less: securities held in trust	311,594	369,180	343,263	285,677	- 25,917	77,179
deposits in a special bank account ..	34,045	335,905	335,511	33,651	- 394	643
		745,159	745,159			
Fairs and missions	177,867	667,191	470,829	374,229	196,362	159,275
Special account—						
Atomic Energy of Canada Limited	13,884	321,956	304,956	30,884	17,000	133,699
Canadian Commercial Corporation—						
Hong Kong		286,097	248,378	37,719	37,719	
Nigeria	3,648,164	2,868,106	3,759,742	2,756,528	- 891,636	258,715
Trinidad and Tobago	1,244,976	777,514	1,173,834	848,656	- 396,320	- 392,801
Canadian International Development Agency—						
Guarantee deposits	200,374	27,949	86,592	141,731	- 58,643	158,083
International agencies—Travel account ..	18,696	54,211	53,515	19,392	696	- 3,325
	219,070	82,160	140,107	161,123	- 57,947	154,758
	5,303,961	5,748,183	6,843,005	4,209,139	- 1,094,822	313,646

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Departmental deposit and trust accounts— Continued						
Finance—						
Common school funds—Ontario and Quebec	2,677,771			2,677,771		
Foreign claims fund	2,033,801	673,063	158,218	2,548,646	514,845	- 1,484,535
Halifax 1917 explosion pension account	1,311,160	118,560	172,415	1,257,305	- 53,855	- 11,308
Less: securities held in trust	490,000	75,000		415,000	- 75,000	
	821,160	193,560	172,415	842,305	21,145	- 11,308
Investors' indemnity fund	27,895			27,895		3,131
Public officers guarantee account	179,943	3,584		183,527	3,584	11,471
War claims fund—World War II	7,546,504	881,330	29,374	8,398,460	851,956	1,020,970
	13,287,074	1,751,537	360,007	14,678,604	1,391,530	- 460,271
Fisheries and Oceans—						
Great Lakes Fishery Commission— Lamprey research and control	103,390	50,000	56,161	97,229	- 6,161	27,955
Guarantee deposits	13,387		10,487	2,900	- 10,487	1,228
Miscellaneous projects' deposits	89,166	9,914	42,262	56,818	- 32,348	55,014
	205,943	59,914	108,910	156,947	- 48,996	84,197
Indian Affairs and Northern Development—						
Guarantee deposits	25,556,272	5,051,891	11,994,896	18,613,267	- 6,943,005	4,252,948
Less: securities held in trust	25,171,035	11,844,850	4,930,760	18,256,945	- 6,914,090	4,348,769
	385,237	16,896,741	16,925,656	356,322	- 28,915	- 95,821
Fines—Indian Act	874,508	184,526	6,989	1,052,045	177,537	178,762
Guarantee deposits—Reserve resources	588,775	96,501	41,197	644,079	55,304	31,121
Less: securities held in trust	8,000	2,000		6,000	- 2,000	
Guarantee deposits—Rotating herds	580,775	98,501	41,197	638,079	57,304	31,121
Indian agencies revenue trust bank ac- counts	28,493	860	21,887	7,466	- 21,027	4,188
Less: deposits in special bank accounts	213,325	3,513,192	3,462,710	263,807	50,482	- 40,003
	213,325	3,462,710	3,513,192	263,807	50,482	- 40,003
		6,975,902	6,975,902			
Indian band funds	383,962,657	296,440,242	253,231,710	427,171,189	43,208,532	85,064,954
Indian band funds—Shares and certificates	23,390		330	23,060	- 330	- 690
Less: securities held in trust	23,390	330		23,060	- 330	- 690
		330	330			
Indian compensation funds	74,102	14,202	1,535	86,769	12,667	19,392
Indian estate accounts	3,472,640	8,950,807	2,730,388	9,693,059	6,220,419	769,821
Less: securities held in trust	5,050			5,050		5,050
	3,467,590	8,950,807	2,730,388	9,688,009	6,220,419	764,771
Land assurance fund	569,705	46,900		616,605	46,900	34,289
Indian contributions to the subsidy housing program	19,554	405		19,959	405	
Indian rental suspense account	12,822,168	8,407,656	3,041,962	18,187,862	5,365,694	8,335,358
Indian savings accounts	24,786,127	19,140,998	9,540,399	34,386,726	9,600,599	15,242,169
Indian special accounts	151,495	143,973	55,813	239,655	88,160	14,251
	427,722,411	357,302,043	292,573,768	492,450,686	64,728,275	109,593,434
Industry, Trade and Commerce—						
Fairs, shows and seminars	563,775	263,760	606,510	221,025	- 342,750	
Justice—						
Federal Court special account	10,165,861	2,898,091	1,884,051	11,179,901	1,014,040	3,176,349
Labour—						
Fair wages suspense account	21,074	72,825	34,489	59,410	38,336	11,891
Labour Standards suspense account	562,595	112,918	270,472	405,041	- 157,554	155,037
	583,669	185,743	304,961	464,451	- 119,218	166,928
National Defence—						
Estates—Armed services	202,707	2,876,195	2,869,211	209,691	6,984	22,627
Foreign governments— United Kingdom—						
British Army—Suffield, Alberta	- 599,714	16,814,950	14,302,991	1,912,245	2,511,959	- 698,362
Other activities	127,785	1,616,740	1,541,503	203,022	75,237	127,785
United States of America	1,047,734	513	839,150	209,097	- 838,637	1,047,734
Federal Republic of Germany— German Army—Shilo, Manitoba	2,453,780	7,997,416	7,354,806	3,096,390	642,610	2,375,488
Other activities	761,677	860,000	1,621,677		- 761,677	761,677
Netherlands	2,035,930	3,002,149	3,624,708	1,413,371	- 622,559	2,035,930
Provinces of Canada	- 84,141	87,200	3,059		84,141	- 84,141
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	3,507,679	1,464,752	4,066,117	906,314	- 2,601,365	- 861,205
Other projects	100,824			100,824		100,824
Non-government agencies		2,823,565	419,826	2,403,739	2,403,739	
Herbert Lott naval trust fund	811	616	499	928	117	- 102
	9,555,072	37,544,096	36,643,547	10,453,621	900,549	4,828,255

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts—<i>Continued</i>						
National Health and Welfare—						
Health insurance supplementary account	56,231		10,789	45,442	- 10,789	8,400
Sioux Lookout Zone Hospital.....	2,050	9,552	5,913	5,689	3,639	2,050
World Health Organization	62,388	13,209	16,122	59,475	- 2,913	24,108
Medical Research Council—						
Donations and bequests.....	90,016	10,819	3,100	97,735	7,719	7,607
	210,685	33,580	35,924	208,341	- 2,344	42,165
National Revenue—						
Customs and Excise—						
Guarantee deposits	5,894,405	1,302,916	1,176,524	6,020,797	126,392	453,295
Less: securities held in trust	5,717,400	1,084,000	1,186,000	5,819,400	102,000	465,000
	177,005	2,386,916	2,362,524	201,397	24,392	- 11,705
Temporary deposits received from						
importers	2,271,014	114,676	114,676	2,156,338	- 114,676	615,328
Less: deposits in special bank accounts	2,271,014	114,676	114,676	2,156,338	- 114,676	615,328
	177,005	2,501,592	2,477,200	201,397	24,392	- 11,705
Privy Council—						
Chief Electoral Officer—Candidates' elec- tion deposits	4,000	2,000	4,000	2,000	- 2,000	- 171,800
Science and Technology—						
Natural Sciences and Engineering Research Council—Donation trust fund ..		1,050		1,050	1,050	
Secretary of State—						
Promotion of official languages	2,919	12,858	15,777		- 2,919	2,919
Solicitor General—						
Correctional Service—						
Inmates' earnings		8,261	10,302	- 2,041	- 2,041	- 1,244,141
Inmates' trust fund	4,020,390	13,995,757	12,923,344	5,092,803	1,072,413	2,829,090
	4,020,390	14,004,018	12,933,646	5,090,762	1,070,372	1,584,949
Royal Canadian Mounted Police—						
Benefit fund	804,251	715,827	4,479	1,515,599	711,348	408,180
Less: securities held in trust	100		803	903	803	- 338,000
	804,151	715,827	5,282	1,514,696	710,545	746,180
	4,824,541	14,719,845	12,938,928	6,605,458	1,780,917	2,331,129
Supply and Services—						
Interest on bonds—Insurance companies ...	- 212,966	36,983,388	36,770,422		212,966	19,277
Military purchases excess funds deposit	104,354,393	1,185,061,586	1,187,593,865	101,822,114	- 2,532,279	104,354,393
Less: securities held in trust	104,354,393	1,187,593,865	1,185,061,586	101,822,114	- 2,532,279	104,354,393
		2,372,655,451	2,372,655,451			
Statistics Canada—						
Advance payments	346,605	13,597,699	13,628,559	315,745	- 30,860	- 175,607
Contractors' security deposits (sundry departments)—						
Bonds	3,569,410	125,992,654	124,806,807	4,755,257	1,185,847	- 773,885
Less: securities held in trust	3,569,410	1,458,994	2,646,272	4,756,688	1,187,278	- 773,885
		127,451,648	127,453,079	- 1,431	- 1,431	
Cash	9,104,995	14,552,662	12,379,771	11,277,886	2,172,891	- 507,371
Certified cheques	994,416	2,236,481	2,240,600	990,297	- 4,119	- 120,163
Less: securities held in trust	597,634	1,027,931	956,425	526,128	- 71,506	- 317,955
	396,782	3,264,412	3,197,025	464,169	67,387	197,792
	9,635,416	2,568,505,260	2,566,084,307	12,056,369	2,420,953	- 465,909
Transport—						
Loran C—United States Coast Guard—						
Deposit account	- 178,827	770,919	702,514	- 110,422	68,405	- 143,420
Maritime pollution claims fund	74,352,464	10,568,423	326,826	84,594,061	10,241,597	10,258,822
Province of Newfoundland—Social security assessment collections	481		481		- 481	18
Unclaimed moneys due to Canadian seamen	3,373			3,373		
	74,177,491	11,339,342	1,029,821	84,487,012	10,309,521	10,115,420
Treasury Board—						
National Lottery account	117,251			117,251		89,000

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (–)	
	\$	\$	\$	\$	1983	1982
Departmental deposit and trust accounts— <i>Concluded</i>						
Veterans Affairs—						
Administered trust accounts	36,859,543	13,943,944	11,823,757	38,979,730	2,120,187	2,752,460
Less: securities held in trust			53,000	53,000	53,000	
	<i>36,859,543</i>	<i>13,943,944</i>	<i>11,876,757</i>	<i>38,926,730</i>	<i>2,067,187</i>	<i>2,752,460</i>
Army benevolent fund	1,460,483	536,056	593,060	1,403,479	– 57,004	– 38,934
Less: securities held in trust	256,150			256,150		
	<i>1,204,333</i>	<i>536,056</i>	<i>593,060</i>	<i>1,147,329</i>	<i>– 57,004</i>	<i>– 38,934</i>
Canadian army welfare fund	13,350	647	13,997		– 13,350	– 19,137
Canadian Forces personnel assistance fund	373,571	28,095	290,000	111,666	– 261,905	– 338,253
Estates fund	650,930	2,710,517	2,013,176	1,348,271	697,341	273,728
Less: securities held in trust	8,100	10,100	3,019	1,019	– 7,081	– 4,000
	<i>642,830</i>	<i>2,720,617</i>	<i>2,016,195</i>	<i>1,347,252</i>	<i>704,422</i>	<i>277,728</i>
Ste-Anne's Hospital		49,694		49,694	49,694	
Veterans administration and welfare trust fund	633,356	1,177,692	1,196,901	614,147	– 19,209	– 54,965
Less: securities held in trust	275,732	72,543	83,881	287,070	11,338	19,493
	<i>357,624</i>	<i>1,250,235</i>	<i>1,280,782</i>	<i>327,077</i>	<i>– 30,547</i>	<i>– 74,458</i>
Veterans care trust accounts	9,370,058	7,809,064	8,349,045	8,830,077	– 539,981	408,608
Less: securities held in trust	74,437	69,213	173	5,397	– 69,040	40,580
	<i>9,295,621</i>	<i>7,878,277</i>	<i>8,349,218</i>	<i>8,824,680</i>	<i>– 470,941</i>	<i>368,028</i>
	<i>48,746,872</i>	<i>26,407,565</i>	<i>24,420,009</i>	<i>50,734,428</i>	<i>1,987,556</i>	<i>2,927,434</i>
Provincial sales taxes—						
Communications—						
National Library		4,935	4,764	171	171	
Public Archives	1	6,282	5,716	567	566	1
	<i>1</i>	<i>11,217</i>	<i>10,480</i>	<i>738</i>	<i>737</i>	<i>1</i>
Solicitor General—						
Correctional Service	– 30,228	54,502	133,991	– 109,717	– 79,489	– 28,364
Royal Canadian Mounted Police		452	513	– 61	– 61	
	<i>– 30,228</i>	<i>54,954</i>	<i>134,504</i>	<i>– 109,778</i>	<i>– 79,550</i>	<i>28,364</i>
	<i>– 30,227</i>	<i>66,171</i>	<i>144,984</i>	<i>– 109,040</i>	<i>– 78,813</i>	<i>28,363</i>
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	11,092,963	25,996,784	24,508,124	12,581,623	1,488,660	2,082,162
Solicitor General—Royal Canadian Mounted Police	5,516,963	12,880,153	12,423,997	5,973,119	456,156	530,507
Supply and Services	47,709,484	224,494,689	217,334,205	54,869,968	7,160,484	7,820,462
	<i>64,319,410</i>	<i>263,371,626</i>	<i>254,266,326</i>	<i>73,424,710</i>	<i>9,105,300</i>	<i>10,433,131</i>
Accounts without current transactions						– 4,269,714
Total departmental deposit and trust accounts	1,589,301,922	3,880,334,100	4,006,261,720	1,463,374,302	– 125,927,620	782,630,783
Schedules C and D Crown corporations' depos- its—						
Agriculture—						
Canadian Dairy Commission account	1,060,430	1,313,472,084	1,314,531,559	955	– 1,059,475	1,058,863
Consumer and Corporate Affairs—						
Canada Post Corporation account	110,308,042	5,332,730,295	5,211,355,778	231,682,559	121,374,517	110,308,042
Finance—						
Crown corporations' deposits—						
Atomic Energy of Canada Limited	20,000,000			20,000,000		
Canada Deposit Insurance Corporation ..	200,000,000		200,000,000		– 200,000,000	200,000,000
St Lawrence Seaway Authority, The	1,000,000			1,000,000		1,000,000
	<i>221,000,000</i>		<i>200,000,000</i>	<i>21,000,000</i>	<i>– 200,000,000</i>	<i>201,000,000</i>
Supply and Services—						
Royal Canadian Mint account	30,654,461	436,709,434	434,926,467	32,437,428	1,782,967	15,923,582
Transport—						
Canadian National (West Indies) Steam- ships Ltd	95,000			95,000		
Canada Ports Corporation—						
Special account No 1	20,602,398	1,374,980,445	1,395,419,292	163,551	– 20,438,847	18,885,041
Special account No 2	322,407	431,974	257,997	496,384	173,977	– 175,944
	<i>21,019,805</i>	<i>1,375,412,419</i>	<i>1,395,677,289</i>	<i>754,935</i>	<i>– 20,264,870</i>	<i>18,709,097</i>
Total Schedules C and D Crown corporations' deposits	384,042,738	8,458,324,232	8,556,491,093	285,875,877	– 98,166,861	346,999,584

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Payments received in advance—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	117,233	61,112	46,762	131,583	14,350	- 59,459
Importation of Dutch bulbs		33,783	26,267		7,516	
	<i>117,233</i>	<i>94,895</i>	<i>73,029</i>	<i>139,099</i>	<i>21,866</i>	<i>- 59,459</i>
Justice—Office of the Commissioner for Federal Judicial Affairs—Federal Court fees	3,000	2,000		5,000	2,000	
Public Works—Shared-cost projects	1,039,844	1,008,168	1,141,824	906,188	- 133,656	- 754
Science and Technology—National Research Council—Trust fund	95,284	218,800	269,111	44,973	- 50,311	- 104,871
Account without current transactions						- 1,256,485
Total payments received in advance	<i>1,255,361</i>	<i>1,323,863</i>	<i>1,483,964</i>	<i>1,095,260</i>	<i>- 160,101</i>	<i>- 1,421,569</i>
Balances to the credit of departments and Schedule B Crown corporations—						
Communications—						
National Museums of Canada—						
Trust account	329,683	1,018,027	860,849	486,861	157,178	25,076
Less: securities held in trust	2,000			2,000		
	<i>327,683</i>	<i>1,018,027</i>	<i>860,849</i>	<i>484,861</i>	<i>157,178</i>	<i>25,076</i>
National Library—Special operating account	58,878	54,490	43,612	69,756	10,878	32,853
Social Sciences and Humanities Research Council—						
Queen's Fellowship fund	326,290	35,291	31,425	330,156	3,866	2,817
Less: securities held in trust	250,000			250,000		
	<i>76,290</i>	<i>35,291</i>	<i>31,425</i>	<i>80,156</i>	<i>3,866</i>	<i>2,817</i>
	<i>462,851</i>	<i>1,107,808</i>	<i>935,886</i>	<i>634,773</i>	<i>171,922</i>	<i>60,746</i>
Science and Technology—						
National Research Council—Special fund ..	3,000,000	11,077,491	9,577,491	4,500,000	1,500,000	499,974
Natural Sciences and Engineering Research Council—Trust fund	126,893	531,701	472,597	185,997	59,104	- 107,515
	<i>3,126,893</i>	<i>11,609,192</i>	<i>10,050,088</i>	<i>4,685,997</i>	<i>1,559,104</i>	<i>392,459</i>
Veterans Affairs—						
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	835,703	4,222,460	4,021,706	1,036,457	200,754	- 294,531
Communications—						
Public Archives—Mackenzie King trust account	283,282	27,922	14,103	297,101	13,819	2,665
Finance—						
Custodian administration account	1,303,115	23		1,303,138	23	4
Solicitor General—						
Correctional Service—						
Federal sales tax collections	- 39,030	98,787	212,284	- 152,527	- 113,497	- 53,960
Total balances to the credit of departments and Schedule B Crown corporations	<i>5,972,814</i>	<i>17,066,192</i>	<i>15,234,067</i>	<i>7,804,939</i>	<i>1,832,125</i>	<i>107,383</i>
Total	<i>1,980,572,835</i>	<i>12,357,048,387</i>	<i>12,579,470,844</i>	<i>1,758,150,378</i>	<i>- 222,422,457</i>	<i>1,128,316,181</i>

Commonwealth institute of biological control

This account reflected the financial transactions of the Commonwealth institute of biological control, a scientific institution working on the biological control of harmful insects, which was supported by contributions from member countries of the British Commonwealth, and was directed by the Executive Council of the Commonwealth Agricultural Bureau.

The account was closed during the year.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of the levy was discontinued, effective August 1972.

Western grain stabilization account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, rape-seed and flax seed as well as any other seed that may be prescribed which is: (a) produced in the designated area and, (b) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

- (a) levies paid by participating producers—Normally 2% of grain sales proceeds to an annual maximum of \$45,000 eligible proceeds per participant;
- (b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,
- (c) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Deposit account—Public Archives

This account records advance payments received in connection with the sale of microfilm and reproductions.

Deposit account—Consumer and Corporate Affairs

This account records moneys held in trust to defray the cost of services provided on a regular basis, by the department. No interest is credited to the account.

Estate fund—Bankruptcy Act

Under the provisions of Section 5(9) of the Bankruptcy Act, the Superintendent, for the protection of an estate, may require that funds of an estate be remitted to the Receiver General, pending the appointment of a trustee. This account is credited with funds so remitted, and is debited with disbursements to appointed trustees.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is debited with securities returned to them.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is debited when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

Immigration guarantee fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled \$2,395,671 and consisted of refunds to depositors, \$1,867,130; departmental expenses recovered from deposits, \$73,547; and, forfeitures to the Crown, \$454,994.

New employment expansion and development program

A new employment expansion and development program was created during the year and is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces of Saskatchewan and Prince Edward Island against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$1,737,953 and disbursements totalled \$1,672,953, consisting of \$1,665,998 in payments to sponsors, and \$6,955 in refunds to provinces.

Oil export charges sharing account

This account recorded the share of the oil export charges that was payable to the oil producing provinces, in accordance with Section 10 of the Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces. The share of the oil export charges was in respect of oil produced in, and exported from, the provinces of Alberta, Manitoba and Saskatchewan, during the period November 1, 1980 to January 31, 1982.

The total amount of the share was paid to the oil producing provinces during the year.

Guarantee deposits—Oil and gas

This account records cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not authorized to be paid on cash deposits.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities deposited during the year totalled \$33,480,328, and securities released totalled \$31,500,000.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, for the period November 1, 1981 to January 31, 1987. These moneys are received in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981. During 1982-83, payments to provincial and municipal utilities out of the account were \$4.7 million, under the Gas Marketing Assistance Program, and \$23.8 million, under the Distribution System Expansion Program.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act, and to provide for payment of claims arising from accidents at an insured facility.

Oil export charges revenue sharing account

This account records the share of the oil export charges that is payable to the oil producing provinces, in accordance with the Energy Administration Act. The share of the oil export charges is in respect of oil produced in, and exported from, the provinces of Alberta, Manitoba and Saskatchewan. The share pertains to oil export charges collected in 1982-83. Payments made to the producing provinces are charged to this account.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Environment

This account records amounts deposited with the department to ensure compliance with the terms and conditions of contracts.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954, between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1982-83, 1 Lira/\$0.000857 Cdn; 1981-82, 1 Lira/\$0.0009265 Cdn).

During the year, income derived from the operation of the account amounted to Lira 46,760,980—\$40,074 Cdn, and disbursements for cultural activities and administrative expenses were Lira 47,221,704—\$40,469 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of \$23,362 to securities held in trust, and \$2,554 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Fairs and missions

This account records moneys deposited by companies to cover expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

Special account—Atomic Energy of Canada Limited

This account records funds received from Atomic Energy of Canada Limited, for the training of personnel from foreign nuclear regulatory agencies, and for the provision of information regarding the interpretation and application of Canadian safety requirements in the nuclear field, by the Atomic Energy Control Board.

Special account—Canadian Commercial Corporation—Hong Kong

This account records funds received from the Canadian Commercial Corporation, in connection with the installation of a vessel traffic management system in Hong Kong.

Special account—Nigeria

This account records funds received from the Nigerian Government, for the placement of Nigerian students in Canadian secondary educational institutes.

Special account—Trinidad and Tobago

This account records funds received from the Government of Trinidad and Tobago, for Canada's technical assistance in the redevelopment of the Piarco International Airport in Trinidad and the Crown Point Airport in Tobago, as well as the development and construction of the Golden Grove Prison Complex.

Guarantee deposits—Canadian International Development Agency

This account records cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

International agencies—Travel account

This account records funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is debited to interest on public debt.

Foreign claims fund

This account records: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to this account and is debited to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Public officers guarantee account

Section 98 of the Financial Administration Act provides for this account and the crediting thereto of: (a) the balance of the Government officers' guarantee fund; (b) amounts paid by

departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the Government officers' guarantee fund; and, (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers.

War claims fund—World War II

This account records moneys received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto. Interest credited to the account during the year amounted to \$880,709 and was debited to interest on public debt.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out by the department on behalf of the Commission, on a contract basis.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited with the department, to ensure compliance with the terms and conditions of the Coastal Fisheries Protection Act.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash deposits and securities deposited with the department as guarantees under the Arctic Water Pollution Prevention Act, and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services.

Cash deposits totalled \$121,131 and cash disbursements were \$150,046. Securities deposited with the Department of Supply and Services totalled \$4,930,760 and securities released totalled \$11,844,850.

Fines—Indian Act

Fines collected under the Indian Act, in connection with liquor prosecutions, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of the Indian Act. During the year, interest at various rates in the amount of \$68,474 was credited to the account and was debited to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$860 was credited to the account during the year and was debited to interest on public debt.

Indian agencies revenue trust bank accounts

This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and funds for community projects of various kinds.

Indian band funds

The Indian band funds represent moneys belonging to Indian bands throughout Canada. Interest at the rates of 11.88% to 15.12% per annum, in the amount of \$47,436,956, was credited to the account during the year and was debited to interest on public debt.

Details for this account are provided in the applicable departmental section of Volume II.

Indian band funds—Shares and certificates

This account records the historical value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest in the amount of \$10,182 was credited to the account and was debited to interest on public debt.

Indian estate accounts

Accounts were established to record the estates of deceased or mentally incompetent Indians. During the year, interest in the amount of \$936,999 was credited to the accounts and was debited to interest on public debt.

Land assurance fund

This fund was created to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Receipts and other credits consisted of fees, \$29,809;

and, interest, \$17,091. There has been no claim for compensation in recent years.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians with the department, to ensure compliance with the terms and conditions of the subsidy housing program carried out by the social programs division of the department.

Indian rental suspense account

In this account are recorded moneys received for rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation by the department.

During the year, interest totalling \$1,977,452 was credited to the relevant account and was debited to interest on public debt.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest in the amount of \$1,748,861 was credited to the accounts and was debited to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

- (a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.
- (b) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.
- (c) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.
- (d) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

Fairs, shows and seminars

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs, shows and seminars. The department will disburse the moneys on behalf of the depositors.

Federal Court special account

This account records moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest amounting to \$1,166,999 was credited to the account and was debited to interest on public debt.

Fair wages suspense account

This account is operated under the authority of the Fair Wages and Hours of Labour Act, and related regulations. Where an investigation by officials of the department in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to the employees.

The account also records amounts received from various departments, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

- (a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;
- (b) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,
- (c) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made by the department to locate the employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

United Kingdom

These accounts are maintained to record funds received from the Government of the United Kingdom, to cover expenditures to be made on its behalf, in accordance with the provisions of agreements with the Government of Canada.

United States of America

This account is maintained to record funds received from the Government of the United States of America, to cover expenditures to be made on its behalf, in accordance with the provisions of an agreement with the Government of Canada.

Federal Republic of Germany

These accounts are maintained to record funds received from the Government of the Federal Republic of Germany, to cover expenditures to be made on its behalf, in accordance with the provisions of agreements with the Government of Canada.

Netherlands

This account is maintained to record funds received from the Netherlands Government, to cover expenditures to be made on its behalf, in accordance with the provisions of an agreement with the Government of Canada.

Provinces of Canada

This account is maintained to record funds received from provincial governments, for expenditures to be made on their behalf.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Health insurance supplementary account

This account was established for payments in respect of persons who were unable to obtain, or who lost coverage, under the Hospital Insurance and Diagnostic Services Act and/or the Medical Care Act, through no fault of their own. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital, for a period of one year.

World Health Organization

This account records the funds received from the World Health Organization, for scientific projects.

Donations and bequests

This account records a bequest of \$75,000 made by an anonymous donor, to establish a Fund for Research in the Fields of Dyskinesia and Torticollis.

Payments of interest are made to the Fund semi-annually and are debited to interest on public debt. Interest amounted to \$10,819 in 1982-83.

Guarantee deposits—Customs and Excise

Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, \$1,186,000; and, cash, \$116,916. Payments and other charges consisted of bonds, \$1,084,000; and, cash, \$92,524.

Temporary deposits received from importers

In this account are recorded temporary deposits in chartered bank accounts as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Candidates' election deposits

This account records candidates' election deposits, received in respect of a general election or by-elections, less amounts refunded to the candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the year, \$4,000 was transferred to non-tax revenue.

Donation trust fund

This account records moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is debited with payments or with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are debited thereto.

Inmates' earnings

To this account are credited gross earnings of inmates, the corresponding debit being to a parliamentary appropriation (Department of Solicitor General, Vote 5). Canteen purchases, payments on release, damage payments, contributions to the Inmate Welfare Fund, and transfers of moneys into the Inmates' trust fund account, are debited to this account.

Inmates' trust fund

This account is credited with moneys that accompany an inmate to the institution, moneys received on his behalf while in custody, transfers from the Inmates' earnings account, and interest. Payments to assist in the reformation and rehabilitation of the inmate are debited to this account.

Benefit fund

Moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances, are deposited to the

fund, and benefits are payable therefrom. Interest for the year amounting to \$153,694 was credited to the account and was debited to interest on public debt. In addition to the balance in the fund of \$1,515,599, there was an amount of \$86,418 outstanding in loans issued from the fund to members.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest received on bonds deposited by insurance companies, under the Canadian and British Insurance Companies Act. Debits represent the payment of this interest to the insurance companies.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Statistics Canada—Advance payments

This account records advance payments received from Government departments, agencies and others to finance the cost of special statistical services.

Contractors' security deposits

This account records the contractors' securities that are required for the satisfactory performance of the work. Securities in respect of this account are carried under the Department of Supply and Services.

Loran C—United States Coast Guard—Deposit account

Agreements have been executed between the United States and Canadian governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard, in the construction, maintenance and operation of the Loran C transmitter station, and its associated monitor control station in the vicinity of Cape Race, Newfoundland. This account is debited with operating expenditures and is credited with recovery payments from the US Coast Guard. The debit balance, in the account, is due to the excess of expenditures incurred in March 1983 over the amount on deposit in the account. The recovery payment from US Coast Guard to offset the debit was not deposited before May 1983.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

Province of Newfoundland—Social security assessment collections

Collections made by the federal Government at Gander Airport, on behalf of the provincial government, under the Newfoundland Social Assessment Act, are credited to this account. The account is debited with payments to Newfoundland.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews, as well as any amount of cash on their person at time of death, are credited to this account pending direction as to payees.

National Lottery account

This account was credited with the net revenues of Loto Canada Inc. An amount, not exceeding 5% of the net revenues credited, will be charged to the account for the purposes of physical fitness, amateur sport and recreation programs. Also to be charged to the account was: (1) an amount, not exceeding 12.5% of the net revenues credited to the account, to be paid to the government of each province, and (2) an amount, not exceeding 82.5% of the net revenues credited to the account, to be paid to the Régie des installations olympiques and to the XI Commonwealth Games Canada (1978) Foundation.

The lottery operations were terminated on December 31, 1979. The Corporation will be wound up when legal, financial and administrative requirements will permit.

Administered trust accounts

These accounts are under the jurisdiction of the Canada Pension Commission and Veterans Services. Moneys held in these accounts include: (a) pensions placed under the administration of the Canadian Pension Commission; (b) war service gratuities paid under the War Service Grants Act and held by the department, for administration, or for veterans, whose whereabouts are unknown; and, (c) war veterans and civilian war allowances and assistance fund payments placed under the administration of the department.

Army benevolent fund

This account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 10.8% per annum from June 29, 1980 to June 28, 1985, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

The Army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1983 amounted to \$1,290,034; other funds held in trust at March 31, 1983 amounted to \$113,445.

During the year, interest amounting to \$124,112 was credited to the account and was debited to interest on public debt.

Canadian army welfare fund

The fund was established to provide assistance to persons who served as members of the Canadian Army (Regular) between October 1, 1946 and January 31, 1968 (including Korean veterans and their dependants), who are in financial distress. Payments of interest are made to the fund semi-annually and are debited to interest on public debt. Interest amounted to \$260 in 1982-83.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces, who

enlisted on or after February 1, 1968, and their dependants, when warranted by distress or other qualifying circumstances. Interest is credited to the fund semi-annually and is debited to interest on public debt. Interest amounted to \$28,095 in 1982-83.

Estates fund

The proceeds of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries, on departmental authorization.

Ste-Anne's Hospital

This account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne de Bellevue, Quebec. Interest is calculated monthly on the minimum balance at rates published by the Minister of Finance, and is credited quarterly to the account.

Veterans administration and welfare trust fund

Moneys held in this account include: (a) donations, legacies, gifts, bequests, etc. received by the department, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in departmental institutions; (b) donations, legacies, gifts, bequests, etc. received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases, and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister, not in excess of \$120 a month, and who undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources, to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long-term treatment cases; and, (b) war service gratuities paid under the War Service Grants Act, and held by the department for veterans under treatment.

Provincial sales taxes—National Library

This account is provided for the recording of provincial sales taxes collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Public Archives

This account is provided for the recording of provincial sales taxes collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Correctional Service

This account is credited with provincial sales taxes on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and is debited with payments to the provinces.

The debit balance, in the account, is due to the fact that taxes are remitted at time of sale and in advance of being reported as collected.

Provincial sales taxes—Royal Canadian Mounted Police

This account is credited with provincial sales taxes on sales by the Royal Canadian Mounted Police, and is debited with payments to the provinces. The debit balance, in the account, is due to a double payment to the province of Newfoundland in error. This amount has been recovered in 1983-84.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and Royal Canadian Mounted Police personnel, by deductions from pay and allowances where applicable.

Canadian Dairy Commission account

This account is credited with: (a) moneys received by the Commission from its operations; (b) licence fees, levies and charges paid to the Commission; (c) loans made to the Commission by the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act; and, (d) amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. Payments and other charges represent: (a) expenditures under the Act except those to be paid pursuant to Section 14; and, (b) amounts paid to the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act or as interest on any such loans.

Loans made to the Commission, pursuant to Section 16 of the Canadian Dairy Commission Act, are recorded as contra items under loans, investments and advances—Crown corporations and agencies.

Canada Post Corporation account

This account was established to record the Government's liability to the Canada Post Corporation.

Crown corporations' deposits

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which is temporarily in excess of their current requirements. Such deposits are to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Royal Canadian Mint account

This account was established to record the Government's liability to the Royal Canadian Mint.

Canadian National (West Indies) Steamships Ltd

This account records a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

Canada Ports Corporation

This account was established to record the Government's liability to the Canada Ports Corporation (formerly the National Harbours Board).

Current revenues are credited to special account No 1, and expenditures for capital, operations and maintenance, are debited thereto.

Cash and securities received from contractors, as guarantees for the satisfactory completion of construction projects, are credited to special account No 2, and are released in accordance with Treasury Board regulations covering the holding and disposition of securities.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the Consolidated Revenue Fund, or are returned to the depositor on final accountability and at such time as the services are completed.

Importation of Dutch bulbs

This account records deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to the Consolidated Revenue Fund, with any excess returned to depositors.

Federal Court fees

Under the provisions of Section 57 of the Federal Court Act, all fees collected under the Act are credited to the Receiver General for Canada. In some instances, amounts are deposited with the Administrator of the Court, to be used for payment of fees as services are rendered.

Shared-cost projects

This account records the receipt, in advance, of moneys from federal Government departments and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be debited with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of \$75 was credited to the account during the year and was debited to interest on public debt.

Special operating account—National Library

This account records moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This account acknowledges the transfer, from the Canada Council, of the administration and control of the Queen's Fellowship fund. The capital has been invested in bonds of Abitibi Paper Ltd, at 10½% interest per annum, payable semi-annually, due March 1, 1995. The income derived from the investment is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, \$7,087,312; capital, \$290,000; information services, \$1,354,252; sale of publications, \$2,134,533; and, miscellaneous receipts, \$211,394, under authority of the National Research Council Act. An amount of \$9,577,491 was debited hereto, of which an amount of \$6,196,526 was credited to National Research Council Vote 5, \$290,000 to National Research Council Vote 10, and, \$3,090,964 to National Research Council Vote 20, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to those other organizations.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redispbursement on their present or second establishment, insurance fire loss proceeds to pay for

restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed the Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account. Interest computed, in accordance with the terms of the Laurier House Act, is to be credited to the account at the end of each year, and is debited to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist, subject to the approval of the Governor in Council.

During the year, interest of \$27,922 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year, on the Mackenzie King trust account, for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be returned at the end of the year to the Consolidated Revenue Fund.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against, or expenses of, the Custodian.

Federal sales tax collections—Correctional Service

This account is credited with federal sales tax collected on sales made by the Canadian Penitentiary Service, and is debited with remittances to National Revenue.

The debit balance, in the account, is due to the fact that taxes are remitted at time of sale and in advance of being reported as collected.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of the provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and the related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with the provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with the provinces and territories (Quebec excepted), to collect individual income tax, and with the provinces and territories (Alberta, Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to the provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as the Public Service death benefit account, the crop reinsurance fund, the regular forces death benefit account and the veterans' insurance fund.

Table 8.13 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 8.13

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Agriculture—						
Crop reinsurance fund	114,239,336	18,277,320		132,516,656	18,277,320	20,029,969
Employment and Immigration—						
Annuities agents' pension account	69,428	12,004	20,051	61,381	- 8,047	- 6,336
Finance—						
Insurance—Civil service insurance fund	17,271,437	331,152	993,865	16,608,724	- 662,713	- 536,771
Fisheries and Oceans—						
Fishing vessel insurance plan	7,508,119	5,233,274	5,491,222	7,250,171	- 257,948	- 2,286,248
National Defence—						
Regular forces death benefit account	42,662,360	11,846,210	7,568,604	46,939,966	4,277,606	4,171,069
Parliament—						
Members of Parliament retiring allowances account	13,861,821	6,089,615	1,880,143	18,071,293	4,209,472	2,522,661
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	11,264,529	1,174,039	438,252	12,000,316	735,787	549,274
Treasury Board—						
Locally-engaged contributory pension account	574,103	396,161	135,791	834,473	260,370	125,629
Public Service death benefit account	141,259,132	63,971,905	30,883,706	174,347,331	33,088,199	26,033,785
Retirement fund	5,303	43,061	43,061	5,303		- 1,536
	141,838,538	64,411,127	31,062,558	175,187,107	33,348,569	26,157,878
Veterans Affairs—						
Returned soldiers' insurance fund	2,284,156	68,492	360,797	1,991,851	- 292,305	- 355,654
Veterans' insurance fund	26,629,671	1,251,420	2,051,132	25,829,959	- 799,712	- 1,463,177
	28,913,827	1,319,912	2,411,929	27,821,810	- 1,092,017	- 1,818,831
Total	377,629,395	108,694,653	49,866,624	436,457,424	58,828,029	48,782,665

Crop reinsurance fund

Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province, to provide contributions and loans in respect of crop insurance.

Section 5(1) of the Act provides authority to establish an account to be known as the crop reinsurance fund, to credit this account with moneys paid by the provinces for the purpose of reinsurance, and to debit this account with moneys paid to the provinces under the terms of reinsurance agreements.

Annuities agents' pension account

This pension plan was established for annuities agents. During the year, interest amounting to \$2,429, calculated at the rate of 4% per annum, was credited to the account and was debited to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$9,575.

Civil service insurance fund

This account records transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55, pursuant to Subsection 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, \$33,754; and, an amount of \$297,398 (debited to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1982. Payments and other charges consisted of death benefits, \$765,852; cash surrender value, \$164,817; annuities, \$62,731; and, premium refunds, \$465.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, to assist fishermen to meet abnormal capital losses. The account is credited with all amounts received by way of premiums and recoveries, and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1.

Regular forces death benefit account

This account is maintained under the Canadian Forces Superannuation Act. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (b) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 8.14

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance.....	42,662,360	38,491,291
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	5,872,925	5,253,181
Government's contribution	1,261,434	1,001,081
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution	346,580	305,350
Interest	4,365,271	3,627,478
	11,846,210	10,187,104
	54,508,570	48,678,395
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	7,568,604	6,016,035
Closing balance.....	46,939,966	42,662,360

Members of Parliament retiring allowances account

The Members of Parliament Retiring Allowances Act provides retiring allowances on a contributor basis, to persons who have served as Members of Parliament. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and dependent children of deceased members.

Receipts and other credits consist of: (a) contributions reserved from current indemnities, based on the full amount paid; (b) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (c) contributions for previous sessions, where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (f) interest credited quarterly; and, (g) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (a) payments of annual allowances; (b) withdrawal allowances; (c) refunds of contributions which are in excess of the maximum required; and, (d) transfers of funds to the Public Service Superannuation Account.

TABLE 8.15

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance.....	13,861,821	11,339,160
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current.....	1,515,599	1,640,001
Arrears of principal, interest and mortality insurance.....	306,202	137,310
Government contributions—		
Current.....	1,858,597	1,640,001
Arrears.....	234,561	
Adjustment for prior years' elective contributions (Bill C-83).....	942,816	
Interest.....	1,231,840	964,960
	6,089,615	4,382,272
	19,951,436	15,721,432
PAYMENTS AND OTHER CHARGES—		
Annual allowances.....	1,863,097	1,849,475
Withdrawal allowances.....	9,801	6,380
Interest on withdrawals.....	334	3,756
Other charges.....	6,911	
	1,880,143	1,859,611
Closing balance.....	18,071,293	13,861,821

Dependants' pension fund

This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependants' pension fund is maintained by 5% contributions thereto from the pay of members of the Force, other than commissioned officers.

Locally-engaged contributory pension account

This account pertains to Part II of the Locally-Engaged Pension Regulations. The account is credited with contributions from locally-engaged employees, and is debited with payments of benefits.

Public Service death benefit account

This account was established under the Public Service Superannuation Act.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (b) benefits of \$500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

TABLE 8.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1982-83	1981-82
	\$	\$
Opening balance.....	141,259,132	115,225,347
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations.....	40,458,361	34,451,938
Government—		
One-sixth of benefit payments—General.....	4,879,750	4,219,009
Single premium for \$500.....	1,605,271	1,601,620
Public Service corporations.....	1,907,528	959,831
Interest.....	15,120,995	11,189,501
	63,971,905	52,421,899
	205,231,037	167,647,246
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General.....	29,592,812	25,314,058
Life coverage of \$500.....	1,246,376	1,041,031
Other death benefit payments.....	44,518	33,025
	30,883,706	26,388,114
Closing balance.....	174,347,331	141,259,132

Retirement fund

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting debit being to interest on the public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Returned soldiers' insurance fund

This account was established by the Returned Soldiers' Insurance Act, to provide life insurance to veterans of World War I. The account is credited with the amount received as premiums, and with an amount of \$63,756 (debited to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1982. It is debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This account was established by the Veterans' Insurance Act, to provide life insurance to veterans of World War II. The account is credited with the amount received as premiums, and with an amount of \$803,105 (debited to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1982. It is debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received, was October 31, 1968.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and Canada Pension Plan Investment Fund

AUDITOR'S REPORT

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the Account and the Fund for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the statements, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
July 19, 1983

STATEMENT OF THE CANADA PENSION PLAN
ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Amounts credited		
Contributions—Employees, employers and self-employed	3,446,363	3,281,872
Interest (Note 4)	2,235,856	1,850,335
	5,682,219	5,132,207
Amounts charged		
Benefits		
Retirement pensions	1,977,603	1,597,155
Survivors' pensions	493,757	402,747
Disability pensions	355,109	280,515
Orphans' benefits	95,498	85,119
Death benefits	69,982	55,273
Disabled contributors' child benefits	43,875	34,762
	3,035,824	2,455,571
Expenses (Note 5)		
Collection of contributions	37,012	33,023
Administration	32,687	30,448
Accounting and computer services ..	10,829	8,629
Accommodation	2,875	2,091
Assignment of social insurance numbers and maintenance of central index	1,729	1,789
Actuarial services	367	372
	85,499	76,352
	3,121,323	2,531,923
Increase in balance	2,560,896	2,600,284
Balance at beginning of year	21,547,206	18,946,922
Balance at end of year	24,108,102	21,547,206
Represented by:		
Canada Pension Plan Investment Fund	22,935,527	20,522,330
Operating balance on deposit with the Receiver General for Canada	1,172,575	1,024,876
	24,108,102	21,547,206

Approved:

D. M. LYGSETH
*Assistant Deputy Minister
Income Security Programs*

DAVID KIRKWOOD
*Deputy Minister
Department of National Health and Welfare*

Canada Pension Plan Account and Canada Pension Plan Investment Fund—Continued

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	Balance at beginning of year	Amounts charged- purchases	Balance at end of year
Investment in securities (Note 3)			
Provinces			
Newfoundland	420,190	52,104	472,294
Prince Edward Island	86,669	11,360	98,029
Nova Scotia	808,207	93,725	901,932
New Brunswick	607,665	73,185	680,850
Quebec	93,821	5,321	99,142
Ontario	11,063,930	1,235,751	12,299,681
Manitoba	1,181,438	131,555	1,312,993
Saskatchewan	916,415	110,084	1,026,499
Alberta	2,131,783	304,430	2,436,213
British Columbia	3,058,209	378,268	3,436,477
	20,368,327	2,395,783	22,764,110
Canada	154,003	17,414	171,417
	20,522,330	2,413,197	22,935,527

Approved:

D. M. LYGSETH
Assistant Deputy Minister
Income Security Programs

DAVID KIRKWOOD
Deputy Minister
Department of National Health and Welfare

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1983

1. Authority

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan (the Plan), a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses under the Plan. The balance of the Account is not intended to represent the future obligations of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from the Department of National Revenue—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses include amounts relating to work performed or services rendered

prior to April 1. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance. The securities bear interest based on the average market yield of Canada bonds having 20 years or more to maturity as of the beginning of the month preceding the month in which the securities are issued.

3. Investment in securities

When the operating balance on deposit with the Receiver General for Canada exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for purchase of securities of the provinces and Canada.

Provinces are notified monthly of such excess that is available for the purchase of their securities. The amount available to each province is the proportion that contributions credited to the Account during the preceding 10 years in respect of employment in that province is of the total contributions in those years. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

4. Interest

	1983	1982
	(in thousands of dollars)	
Interest on investment in securities held by the Fund		
Provinces		
Newfoundland	43,868	35,203
Prince Edward Island	9,159	7,277
Nova Scotia	79,010	68,687
New Brunswick	62,604	50,306
Quebec	9,008	8,043
Ontario	1,127,997	921,261
Manitoba	120,525	98,518
Saskatchewan	94,272	76,209
Alberta	226,985	179,656
British Columbia	317,469	248,978
	2,090,897	1,694,138
Canada	15,758	13,046
	2,106,655	1,707,184
Interest on operating balance on deposit with the Receiver General for Canada	129,201	143,151
	2,235,856	1,850,335

The weighted average rate of interest on securities purchased during the year was 14.67% (1982—15.43%).

Canada Pension Plan Account and Canada Pension Plan Investment Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—*Concluded*

Interest on the operating balance on deposit with the Receiver General for Canada, credited at the end of each month, is based on the average daily balance for the preceding month at rates equal to the average yields at tender on three-month Treasury bills during the month in respect of which interest is paid, less $\frac{1}{8}$ of 1 per cent. During the year, interest was credited at a weighted average rate of 12.94% (1982—17.21%).

5. Expenses

Expenses of the account represent the costs of administration charged for services provided by six federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

6. The Canada Pension Plan

The Canada Pension Plan is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Plan is not designed to be fully funded on a private sector pension plan basis. However, if the Plan had been designed to be fully funded, the Chief Actuary has estimated, based generally on the same assumptions made in his December 31, 1977 report, that an amount of \$147.9 billion would be required at December 31, 1982 to pay future benefits of all contributors and pensioners in the Plan at that time.

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 3. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

Under the Plan, the Chief Actuary of the Department of Insurance is required to prepare an actuarial report on its operation and the state of the Account at least once every five years and to update the latest report whenever

legislation affecting the Plan is introduced in the House of Commons. The most recent report, tabled in the House of Commons on December 18, 1978, indicated that if no changes were made to the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and expenses would exceed the amount of annual contributions by the year 1985.

After 1985, a gradually increasing proportion of the interest would be needed to finance benefits and expenses, and no further funds, apart from the reinvestment of a portion of interest owed to the Account, would be available to the provinces as loans. The Account would continue to grow until 1992 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1992, the balance of the account would start to decline and by the year 2003, it would be exhausted. The contribution rate would then be required to be adjusted upwards, eventually reaching 8 to 9% by the year 2025.

While the Plan is administered by the Government of Canada, the Government does not have exclusive authority to effect changes to the Plan. Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population, and a delay, before coming into force, to at least January 1 of the third year following the year in which notice of intention to make the change was laid before Parliament. However, this latter requirement has been waived on two occasions when changes to the Plan have been enacted.

A long-term financing philosophy for the Plan which will include the timing and rate of increase of the contribution rate is being considered by the provinces and the federal government.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1982 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1982 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

As explained in Note 6 to the financial statements, the Commission recognizes that unidentified overpayments and underpayments still exist. The Commission, however, continues its efforts to improve internal control.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
September 15, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982 (in thousands of dollars)

ASSETS	1982	1981	LIABILITIES AND DEFICIT	1982	1981
Deposit with Receiver General for Canada	114,223	449,061	Unredeemed warrants	444,438	191,898
Due from claimants (Note 3)	118,164	57,311	Source deductions payable	64,804	33,506
Due from Canada (Note 4)		50,304	Due to Canada (Note 4)	38,378	
			Long term advances from Canada (Note 5)	2,081,468	
				2,629,088	225,404
			Deficit/surplus	(2,396,701)	331,272
	232,387	556,676		232,387	556,676

Approved by the Commission:

PAUL GAUVIN
*Executive Director
Finance and Administration*

GAETAN LUSSIER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—Continued

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1982 (in thousands of dollars)

	1982	1981
Revenue		
Premiums	4,792,933	4,716,417
Interest on deposit with Receiver General for Canada	4,566	32,139
Penalties	6,460	4,092
	4,803,959	4,752,648
Expenses		
Benefits (Note 6 and Schedule)	8,454,518	4,757,390
Administration	771,975	639,449
Doubtful accounts (Note 3)	(12,427)	4,483
Interest on advances from Canada	93,669	5,692
	9,307,735	5,407,014
Excess of expenses over revenue before Government's share of benefits	4,503,776	654,366
Government's share of benefits (Schedule)	1,775,803	991,489
Excess of expenses over revenue (revenue over expenses) for the year	2,727,973	(337,123)
Deficit (surplus) at beginning of the year	(331,272)	5,851
Deficit (surplus) at end of the year	2,396,701	(331,272)

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1982

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental Crown corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial operations relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this account.

2. Accounting policies

(a) Premiums

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees. These premiums are recorded based on the estimate for the current year and include adjustments between actual and estimated premiums of prior years.

(b) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(c) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(d) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments received and receivable under Section 142 of the Act.

(e) Administration

The costs of administration of the Act are determined by Regulation and are charged to the Account by the Commission.

(f) Government's share of benefits

The Government's share of benefits is recorded on an accrual basis.

3. Due from Claimants

	1982	1981
	(in thousands of dollars)	
Benefit overpayments and penalties receivable	60,882	54,329
Less: allowance for doubtful accounts	15,418	31,968
	45,464	22,361
Benefit repayments under Section 142 of the Act	72,700	34,950
	118,164	57,311

Uncollectable overpayments and penalties receivable written-off during the year under authority of Section 60(2) of the Unemployment Insurance Regulations amounted to \$4.1 million (1981—\$3.3 million).

In 1982, the method for calculating the allowance for doubtful accounts was revised in order to better reflect the historical collection experience. If the previous method had been used in 1982, the allowance for doubtful accounts, excess of expenses over revenue for the year and the deficit at end of the year would have been increased by \$14.8 million.

4. Due to (from) Canada

	1982	1981
	(in thousands of dollars)	
Government's share of benefits	(34,333)	(58,909)
Premiums	18,067	(14,417)
Interest on deposit with Receiver General for Canada	1,387	(6,064)
Administration expenses	53,402	28,575
Benefit repayment receivable	(186)	
Other	41	511
	38,378	(50,304)

5. Long-term advances from Canada

Advances from Canada are made under Section 137 of the Act, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 10.375% to 16.375%. The principal of \$1,990 million and accrued interest of \$91.5 million are repayable at varying maturity dates during 1984.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—Concluded

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1982—Concluded

6. Overpayments and underpayments of benefits

The Commission is responsible for exercising the control necessary to ensure the initial and continuing eligibility of approximately 3.8 million individual claimants to whom benefits were paid in 1982, while providing prompt and efficient service to those who are entitled to receive benefits under the Act.

Because of the large number of claimants to be monitored and the requirement for prompt service, internal control procedures are selective rather than universal in application and the Commission relies mainly on the verification of claims after claimants have begun to receive benefits. It is therefore possible, and it was confirmed by previous studies, that overpayments and underpayments of benefits not previously detected by the Commission exist.

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1982 (in thousands of dollars)

	1982		1981	
	Total	Government's share	Total	Government's share
Initial	5,462,167		2,996,209	1,079
Extended duration of employment and national unemployment rate	629,435		313,888	44
Extended regional unemployment rate	1,674,593	1,674,593	907,871	907,871
Work sharing	77,245			
Maternity	311,030		268,578	
Sickness	173,339		162,409	
Special severance	16,944		16,127	
	8,344,753	1,674,593	4,665,082	908,994
Fishing	109,765	101,210	92,308	82,495
	8,454,518	1,775,803	4,757,390	991,489

The benefits for the extended regional unemployment rate and the fishing benefits are the sole responsibility of the Government.

The Government's share of fishing benefits represents the benefits paid minus the fishing premiums which are collected for the Government of Canada.

Government Annuities Account

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1983 and the statements of revenue and expenses, and unpaid annuities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1983 and the results of its operations for the year then ended in accordance with the provisions of the Government Annuities Acts and Regulations and generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
August 11, 1983

BALANCE SHEET AS AT MARCH 31, 1983 (in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Deposit with Receiver General for Canada	1,071,735	1,092,182	Accounts payable	17	22
Accrued interest due from Canada	78,444	79,855	Actuarial surplus due to Canada	1,975	904
Accounts receivable	51	92	Unpaid annuities	1,148,238	1,171,203
	1,150,230	1,172,129		1,150,230	1,172,129

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
*Executive Director
Finance and Administration*

Government Annuities Account—Concluded**STATEMENT OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983**
(in thousands of dollars)

	1983	1982
Revenue		
Interest from Canada	78,444	79,855
Premiums	1,143	1,377
Other	45	45
	79,632	81,277
Expenses		
Annuities	96,550	95,322
Premium refunds	3,958	4,181
Unclaimed annuities	114	44
	100,622	99,547
Excess of expenses over revenue for the year	20,990	18,270

**STATEMENT OF UNPAID ANNUITIES
FOR THE YEAR ENDED MARCH 31, 1983**
(in thousands of dollars)

	1983	1982
Balance at beginning of the year	1,171,203	1,190,377
Excess of expenses over revenue for the year	20,990	18,270
	1,150,213	1,172,107
Actuarial surplus—Excess of recorded unpaid annuities over calculated unpaid annuities at end of the year	1,975	904
Balance at end of the year	1,148,238	1,171,203
Represented by:		
Accumulated premiums and accrued interest for unmatured annuities	461,234	495,175
Present value of matured annuities	687,004	676,028
	1,148,238	1,171,203

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983****1. Authority and purpose**

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83.

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies**(a) Basis of accounting**

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Unpaid annuities

In accordance with Section 15 of the Acts, and with the Government Annuities Regulations, unpaid annuities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of unpaid annuities exceeds or is less than the calculated amount of unpaid annuities, the difference results in an actuarial surplus or deficit which is charged or credited to the Government Annuities Account within the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated annually on unpaid annuities, at a rate of seven per cent, as required by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission without charge.

For the year ended March 31, 1983, the cost of these services amounted to \$3,432,000 (1982—\$3,258,000), including amounts for services provided without charge by other Government departments to the Commission.

Government Annuities Account

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1982 and the statements of revenues and expenditures, and unpaid annuities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1982 and the results of its operations for the year then ended in accordance with the provisions of the Government Annuities Acts and Regulations and generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
November 23, 1982

BALANCE SHEET AS AT MARCH 31, 1982 (in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Deposit with the Receiver General for Canada	1,092,182	1,112,208	Accounts payable	22	52
Accrued interest due from Canada	79,855	80,969	Actuarial surplus due to Canada	904	2,781
Accounts receivable	92	33	Unpaid annuities	1,171,203	1,190,377
	<u>1,172,129</u>	<u>1,193,210</u>		<u>1,172,129</u>	<u>1,193,210</u>

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
*Executive Director
Finance and Administration*

Government Annuities Account—Concluded**STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1982**
(in thousands of dollars)

	1982	1981
Revenues		
Interest	79,855	81,031
Premiums	1,377	1,824
Other	45	20
	81,277	82,875
Expenditures		
Annuities paid	95,322	93,600
Refunds of premiums	4,181	3,782
Unclaimed annuities	44	137
	99,547	97,519
Excess of expenditures over revenues before actuarial surplus	18,270	14,644
Actuarial surplus—Excess of the recorded unpaid annuities over the calculated unpaid annuities at year-end	904	1,198
Excess of expenditures over revenues for the year	19,174	15,842

**STATEMENT OF UNPAID ANNUITIES
FOR THE YEAR ENDED MARCH 31, 1982**
(in thousands of dollars)

	1982	1981
Balance at beginning of the year	1,190,377	1,206,219
Excess of expenditures over revenues for the year	19,174	15,842
Balance at end of the year	1,171,203	1,190,377
Balance at end of the year comprises:		
Annuitant's premiums and accrued interest for unmatured annuities	495,175	523,259
Present value of matured annuities	676,028	667,118
	1,171,203	1,190,377

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982****1. Authority and purpose**

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C., c. G6, and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83.

The purpose of this legislation was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act, assented to on December 20, 1975, increased the rate of return on Government annuity contracts, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

- (a) **Basis of accounting**
The accounts of the Government Annuities Account are maintained on an accrual basis.
- (b) **Unpaid annuities**
In accordance with Section 15 of the Government Annuities Improvement Act, and with the Government Annuities Regulations, unpaid annuities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.
- (c) **Actuarial surplus due to Canada**
If at the end of any fiscal year the calculated amount of unpaid annuities exceeds or is less than the recorded amount of unpaid annuities, the difference results in an actuarial deficit or surplus which is credited or charged to the Government Annuities Account within the Consolidated Revenue Fund.
- (d) **Interest revenue**
Interest revenue is calculated annually on unpaid annuities, at a rate of seven per cent, as required by the Government Annuities Improvement Act.
- (e) **Unclaimed annuities**
Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants cannot be located.

3. Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission without charge.

For the year ended March 31, 1982, the cost of these services amounted to \$3,258,000 (1981—\$3,499,000), including amounts for services provided without charge by other Government departments to the Commission.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

THE HONOURABLE ROBERT KAPLAN, P.C., M.P.
SOLICITOR GENERAL

I have examined the statement of receipts and disbursements and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Fund and its balance for the year ended March 31, 1983 in accordance with the basis of accounting set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
August 2, 1983

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Receipts		
Contributions	33,501	34,854
Interest	1,140,538	989,636
	<u>1,174,039</u>	<u>1,024,490</u>
Disbursements		
Contributions withdrawn	46,120	25,296
Pensions	392,132	449,920
	<u>438,252</u>	<u>475,216</u>
Excess of receipts over disbursements	735,787	549,274
Fund balance at beginning of the year	11,264,529	10,715,255
Fund balance at end of the year, represented by cash on deposit with Receiver General for Canada	<u>12,000,316</u>	<u>11,264,529</u>

Approved:

G. DOWN
Departmental Services Officer

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1983

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. All transactions of the Fund are made through the Consolidated Revenue Fund. The Fund is to be credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Basis of accounting

All transactions of the Fund are accounted for on a cash basis.

3. Supplementary information

The most recent actuarial examination was made as at March 31, 1980. The valuation disclosed an actuarial surplus of \$1,730,000 of which \$1,048,000 was allocated to increased pensions, retroactive to January 1, 1980.

SECTION 9

1982-83 PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	<i>Page</i>
Interest and matured debt	9.2
Accounts payable.....	9.3
Outstanding cheques and warrants	9.3
Miscellaneous.....	9.4

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of each account, by showing the opening and closing balances, as well

as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

Table 9.1 presents the year-end balances for other liabilities.

TABLE 9.1

OTHER LIABILITIES

	April 1/1982	March 31/1983	Net increase or decrease (-)	
	\$	\$	1983	1982
Interest and matured debt, Table 9.2	6,721,287,092	8,397,876,984	1,676,589,892	1,848,294,423
Less: unamortized discount on Treasury bills	626,272,803	688,072,472	61,799,669	- 84,600,822
	6,095,014,289	7,709,804,512	1,614,790,223	1,932,895,245
Accounts payable	2,441,913,803	2,991,605,860	549,692,057	177,865,378
Outstanding cheques and warrants, Table 9.3	2,322,091,912	2,529,958,794	207,866,882	29,111,750
Miscellaneous, Table 9.4	111,722,684	114,151,982	2,429,298	12,853,508
Total	10,970,742,688	13,345,521,148	2,374,778,460	2,152,725,881

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds, and matured debt payable in Canadian dollars.

Table 9.2 presents a summary of the balances and transactions in this account.

TABLE 9.2

INTEREST AND MATURED DEBT

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Interest due	2,252,504,990	19,430,101,980	18,051,989,019	3,630,617,951	1,378,112,961	31,885,110
Interest accrued	3,669,631,167	12,177,333,124	12,204,810,914	3,642,153,377	- 27,477,790	1,505,613,830
Provision for compound and bonus interest on Canada savings bonds—						
Compound interest—						
Series 23	52,048,000	7,000,000	59,048,000		- 52,048,000	14,325,000
Series 27	33,373,000	18,000,000	101,000	51,272,000	17,899,000	17,893,000
Series 28	15,236,000	8,436,000		23,672,000	8,436,000	8,723,000
Account without current transactions						- 100,013,000
	100,657,000	33,436,000	59,149,000	74,944,000	- 25,713,000	- 59,072,000
Bonus interest—						
Series 23	44,292,000	20,300,000	64,592,000		- 44,292,000	28,641,000
Series 27	81,389,000	58,350,000		139,739,000	58,350,000	56,601,000
Series 28	43,385,000	32,761,000		76,146,000	32,761,000	30,818,000
Series 29	217,370,000	156,978,000		374,348,000	156,978,000	176,055,000
Series 30	113,092,000	87,553,000		200,645,000	87,553,000	93,957,000
Series 31	56,281,000	48,911,000		105,192,000	48,911,000	46,957,000
Account without current transactions						- 36,911,000
	555,809,000	404,853,000	64,592,000	896,070,000	340,261,000	396,118,000
	656,466,000	438,289,000	123,741,000	971,014,000	314,548,000	337,046,000
Matured debt payable in Canadian dollars	142,684,935	66,878,299,130	66,866,892,409	154,091,656	11,406,721	- 26,250,517
Total	6,721,287,092	98,924,023,234	97,247,433,342	8,397,876,984	1,676,589,892	1,848,294,423

Interest due is the amount of interest on the bonded debt, which is payable by coupon but for which the coupons have not been presented for payment.

Interest accrued is the amount of interest accumulated as at March 31 on the bonded debt and certain liabilities, that is not due and payable until some future date.

This account records the amount estimated and set aside each year, to meet future obligations for additional interest payments, in accordance with the term of the issues, to holders of certain Canada savings bonds with special interest features.

This account records the financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not as yet been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue only when they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

This account represents amounts owing at the year end pursuant to a contractual arrangement, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed an annual ceiling.

This account records the cheques and warrants issued but not yet presented for payment.

	April 1/1982	March 31/1983	Net increase or decrease (-)	
	\$	\$	1983	1982
Outstanding cheques	2,131,749,127	2,252,334,744	120,585,617	47,447,200
Warrants for hog and lamb premiums	3,148		- 3,148	- 24
Imprest account cheques	437,251	506,306	69,055	9,360
Unemployment Insurance warrants	189,902,386	277,117,744	87,215,358	44,196,511
Accounts without current transactions				- 62,541,297
Total	2,322,091,912	2,529,958,794	207,866,882	29,111,750

Cheques issued in Canadian dollars, and unpaid as at March 31, are recorded in this account. Cheques remaining outstanding for 10 years are transferred to non-tax revenue.

Cheques in foreign currencies are recorded at the time of issue to the Government's cash account.

The balance in this account represented outstanding unredeemed warrants.

During the year, the account was closed.

Imprest account cheques issued prior to the current year and unpaid as at March 31 of the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. In the year, an amount of \$13,181 was transferred to revenue.

This account records outstanding Unemployment Insurance benefit warrants.

Other Liabilities—Miscellaneous

Table 9.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 9.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (—)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Eldorado Mining and Refining Limited—						
Unrepresented capital stock	23,763			23,763		
Miscellaneous departmental payroll deductions ..	31,197,389	14,970,362	31,197,389	14,970,362	- 16,227,027	- 2,769,014
Olympic account	2,987,127		80,886	2,906,241	- 80,886	994,450
Contractors' and other holdbacks—						
Agriculture	543,340	1,534,368	680,555	1,397,153	853,813	- 126,489
Communications	752,416	918,768	1,044,372	626,812	- 125,604	100,033
Employment and Immigration	60,453	58,776	56,007	63,222	2,769	12,096
Energy, Mines and Resources	1,190,518	5,874,258	3,323,550	3,741,226	2,550,708	- 136,132
Atomic Energy Control Board	54,264	54,717	73,262	35,719	- 18,545	- 3,800
National Energy Board	6,100	17,583	16,600	7,083	983	6,100
Environment	2,720,183	141,729	250,908	2,611,004	- 109,179	508,929
External Affairs	181,556	422,675	136,041	468,190	286,634	- 396,427
Canadian International Development						
Agency	5,777,828	16,205,987	11,237,701	10,746,114	4,968,286	697,669
Fisheries and Oceans	1,116,149	2,025,801	2,089,235	1,052,715	- 63,434	355,013
Indian Affairs and Northern Development	2,473,860	1,612,008	2,109,149	1,976,719	- 497,141	557,442
Industry, Trade and Commerce	406,297	88,196	136,372	358,121	- 48,176	- 114,800
Justice	42,624	14,193	53,517	3,300	- 39,324	42,624
National Defence	16,087,921	53,471,004	44,507,456	25,051,469	8,963,548	11,581,470
National Health and Welfare	188,955	122,826		311,781	122,826	180,097
Public Works	11,818,355	18,291,192	16,855,743	13,253,804	1,435,449	- 902,641
Regional Economic Expansion	460,446	329,110	440,007	349,549	- 110,897	217,777
Science and Technology—						
National Research Council	2,640,345	2,911,500	3,208,043	2,343,802	- 296,543	459,188
Solicitor General—						
Administration Program	202,615	275,158	169,036	308,737	106,122	108,819
Correctional Service	84,677	280,598	162,753	202,522	117,845	26,354
Royal Canadian Mounted Police	268,228	11,804	253,700	26,332	- 241,896	257,818
Supply and Services	1,411,393	299,160	375,707	1,334,846	- 76,547	125,109
Transport	15,461,614	6,822,951	7,159,941	15,124,624	- 336,990	2,543,278
Canadian Transport Commission	22,690	39,977	45,546	17,121	- 5,569	10,654
Accounts without current transactions						- 33,332
	63,972,827	111,824,339	94,385,201	81,411,965	17,439,138	16,076,349
Suspense accounts	13,541,578	1,298,073		14,839,651	1,298,073	- 1,301,711
Account without current transactions						- 146,566
Total	111,722,684	128,092,774	125,663,476	114,151,982	2,429,298	12,853,508

Eldorado Mining and Refining Limited—Unrepresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to the departments or agencies concerned.

Olympic account

This account records transactions in accordance with the Olympic Act. Payments and other charges to the account represent: (a) administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of olympic coins; (b) the net costs, as determined by the Minister of Finance, of any redemption of

olympic coins; and, (c) amounts paid to the Olympic Corporation. Receipts and other credits represent: (a) proceeds less production costs derived by Canada from the issue and sale of olympic coins; and, (b) the amount of the net proceeds derived by Canada from the sale of olympic stamps and related postal products.

Contractors' and other holdbacks

Holdbacks debited to the relevant appropriations of the departments or agencies concerned, and credited to this account under Section 35 of the Financial Administration Act, are paid out in accordance with the contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 10

1982-83 PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
Exchange Fund Account—Advances	10.2
International Monetary Fund— Subscriptions	10.3
International Monetary Fund— Notes payable	10.3
Special Drawing Rights	10.3
Supplementary statement—	
Exchange Fund Account.....	10.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at the Canadian dollar equivalent at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure as a statutory item of the Department of Finance.

Table 10.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$5,222 million as at March 31, 1983 (\$4,405 million as at March 31, 1982); details relating to these obligations are presented in Section 11 of this volume.

TABLE 10.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1982	Receipts and other credits	Payments and other charges	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Exchange Fund Account—Advances	2,175,886,611	33,384,757,442	35,374,530,000	4,165,659,169	1,989,772,558	237,166,309
International Monetary Fund—Subscriptions	2,780,239,993	79,368,813	15,340,730	2,716,211,910	- 64,028,083	- 181,538,465
	<i>4,956,126,604</i>	<i>33,464,126,255</i>	<i>35,389,870,730</i>	<i>6,881,871,079</i>	<i>1,925,744,475</i>	<i>55,627,844</i>
Less: International Monetary Fund—Notes payable	2,326,486,387	143,513,613	187,368,814	2,282,631,186	- 43,855,201	- 2,513,613
Special Drawing Rights	1,064,413,277		24,513,115	1,039,900,162	- 24,513,115	- 69,501,896
	<i>3,390,899,664</i>	<i>143,513,613</i>	<i>211,881,929</i>	<i>3,322,531,348</i>	<i>- 68,368,316</i>	<i>- 72,015,509</i>
Total foreign exchange accounts (net)	1,565,226,940	33,607,639,868	35,601,752,659	3,559,339,731	1,994,112,791	127,643,353

Exchange Fund Account—Advances

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in either Canadian or other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency and Exchange Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. These financial statements as at December 31, 1982, together with the Auditor General's report thereon, are found at the end of this section.

Table 10.2 shows advances to, and assets held by, the Exchange Fund Account as at March 31, 1983. Gold held by the Account is valued at 35 SDRs per fine ounce (\$46.70 Cdn as at March 31, 1983 and \$47.81 Cdn as at March 31, 1982).

In 1982-83, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$35,337 million, and a valuation adjustment of \$38 million. Receipts and other credits consisted of repayments of advances of \$33,286 million, and a valuation adjustment of \$99 million.

TABLE 10.2

EXCHANGE FUND ACCOUNT—ASSETS

	March 31/ 1983	March 31/ 1982
	(in millions of dollars)	
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1983, US \$2,300 million; 1982, US \$1,800 million) ⁽¹⁾	2,845	2,209
Deutsche marks (1983, DM 1,300 million; 1982, DM 1,500 million).....	662	763
Swiss francs (1983, SF 1,200 million; 1982, SF 1,200 million).....	713	762
Japanese yen (1983, ¥ 100,000 million; 1982, ¥ 100,000 million).....	518	496
Special Drawing Rights (1983, SDR 609.7 million; 1982, SDR 609.7 million).....	814	833
	5,552	5,063
Less: Canadian dollar deposit with the Receiver General for Canada	1,386	2,887
Total advances from the Consolidated Revenue Fund	4,166	2,176
Assets financed by advances from the Consoli- dated Revenue Fund:		
US cash on deposit.....	104	46
US dollar short-term deposits.....	371	
US dollar investments.....	2,768	1,651
Deutsche marks short-term deposits	306	102
Special Drawing Rights.....	127	233
International Monetary Fund notes	16	18
Gold.....	944	973
Canadian cash on deposit	(2)	(2)
Total	4,636	3,023
Less: income not yet transferred to the Con- solidated Revenue Fund—		
Deferred valuation gains at previous December 31.....	318	576
Total income and valuation gains from January 1 to March 31	152	271
	470	847
	4,166	2,176

⁽¹⁾ Excludes 1962 issue (1983, \$63,339,520; 1982, \$64,790,880) and 1968 issue (1983, \$123,710,000; 1982, \$122,710,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

⁽²⁾ Less than \$500,000.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1982-83, receipts and other credits consisted of a maintenance of value transaction of \$79 million, while payments and other charges consisted of a valuation adjustment of \$15 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1982-83, notes payable to the IMF decreased by \$44 million.

Special Drawing Rights

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1982-83, payments and other charges consisted of a valuation adjustment of \$25 million.

International Monetary Fund—Subscriptions

This account records the value of Canada's quota (i.e., subscription assigned) in the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions and loans to the IMF, under special facilities, exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand, for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1982 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1982 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the accounting policies of the Account in respect of the valuation of gold and accounting for the realized gains on sales of gold are not in accordance with Section 16 of the Currency and Exchange Act. Gold is recorded at its approximate historical cost and not adjusted to its commodity market value as required, in my opinion, by Section 16. As a result, income does not include unrealized valuation gains on gold equal to the difference between commodity market value and approximate historical cost. Realized gains on sales of gold are recorded as valuation gains and taken into income in equal amounts over a three year period. In my opinion, Section 16 requires that these gains be entirely taken into income of the year and, therefore, paid over to the Consolidated Revenue Fund within three months after the end of the year. Officials of the Department of Finance have prepared proposed amendments to the Act to provide explicit authority for the accounting policies currently being followed by the Account.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
March 4, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982 (in millions of dollars)

ASSETS	1982		1981		LIABILITIES	1982		1981	
	US	Cdn	US	Cdn		Cdn		Cdn	
Denominated in US dollars					Due to the Consolidated Revenue Fund				
Cash and short-term deposits (Note 3)	494.3	607.4	599.5	710.7	Advances (Note 8)	1,617.0		3,239.9	
US Government securities (Note 4)	794.5	976.4	2,132.9	2,528.6	Net income for the year	811.9		763.2	
	1,288.8	1,583.8	2,732.4	3,239.3		2,428.9		4,003.1	
Denominated in other foreign currencies					Provision for valuation losses on uncompleted contracts (Note 9)	9.2			
Short-term deposits	80.5	98.9	73.6	87.2	Deferred net valuation gains	318.1		575.7	
Denominated in Special Drawing Rights									
Special Drawing Rights (Note 5)	76.0	93.4	206.1	244.3					
International Monetary Fund notes (Note 6)	14.9	18.3	15.9	18.9					
Gold (Note 7)	782.5	961.5	833.7	988.4					
	873.4	1,073.2	1,055.7	1,251.6					
Official international reserve assets	2,242.7	2,755.9	3,861.7	4,578.1					
Denominated in Canadian dollars									
Cash and other		0.3		0.7					
		2,756.2		4,578.8		2,756.2		4,578.8	

Approved:

G. K. BOUEY
Governor, Bank of Canada

ROBERT JARRETT
*Chief, Foreign Exchange Operations
Bank of Canada*

BERNARD J. DRABBLE
*for Deputy Minister
Department of Finance*

Exchange Fund Account—Continued**STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1982**
(in millions of Canadian dollars)

	1982	1981
Investment income		
Cash and short-term deposits	82.3	47.4
US Government securities	177.4	168.3
Special Drawing Rights	13.8	63.5
International Monetary Fund notes	2.3	2.7
Gold loans	2.2	1.4
	278.0	283.3
Net valuation gains		
During the year (Note 10)	276.3	401.6
Deferred from previous years	575.7	654.0
Deferred to subsequent years	(318.1)	(575.7)
	533.9	479.9
Net income for the year, due to the Consolidated Revenue Fund	811.9	763.2

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982****1. Authority and objective**

The Exchange Fund Account was established pursuant to the Exchange Fund Act, S.C. 1935, c. 60, continued by the Foreign Exchange Control Act, S.C. 1946, c. 53 and further continued and governed by Part II of the Currency and Exchange Act (the Act), R.S.C. 1970, c. C-39, as amended. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) and the annual income is payable to the CRF within three months after the end of the year.

The Account is the principal repository of Canada's official international reserves, which, as defined by the Minister, also include certain foreign assets of both the Bank of Canada and the CRF.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies**Valuation of assets**

US Government securities, Special Drawing Rights (SDRs) and International Monetary Fund notes are recorded at cost and adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold is recorded at 35 SDRs per fine ounce, which approximates its historical cost. Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollar equivalents at the year-end US dollar value of the SDR, as calculated by the International Monetary Fund, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing at the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1982	1981
US dollar	1.2288	1.1855
Deutsche mark	0.5188	0.5292
Swiss franc	0.6158	0.6641
Japanese yen	0.005268	0.005398
Special Drawing Right	1.35549	1.37987

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1982—Continued

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year-end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account. Other expenses incurred in the operation of the Account are charged against investment income.

3. Cash and short-term deposits denominated in US dollars

	(in millions of US dollars)	
	1982	1981
Cash	65.6	43.6
Short-term deposits	425.0	551.0
Accrued interest	3.7	4.9
	<u>494.3</u>	<u>599.5</u>

Cash includes US \$65.4 million (1981—US \$43.3 million) that is invested overnight.

4. US Government securities

	(in millions of US dollars)	
	1982	1981
Treasury bills	794.5	1,927.9
Treasury notes		199.9
Accrued interest		5.1
	<u>794.5</u>	<u>2,132.9</u>

Estimated market value:

1982—US \$795.0 (Cdn \$976.9)
1981—US \$2,129.6 (Cdn \$2,524.6)

5. Special Drawing Rights

Special Drawing Rights (SDRs) were created by the International Monetary Fund (IMF) to supplement international reserve assets. SDRs are allocated to member countries in proportion to their quotas in the IMF and can be used in transactions between participants in the SDR Department of the IMF or in transactions with the IMF itself. The value of the SDR is calculated by the IMF as a weighted average of the market values of five major currencies. At December 31, 1982 one SDR was equivalent to US \$1.10310 (1981—US \$1.16396).

The liability of a member country to the IMF in respect of cumulative SDR allocations is the settlement obligation that would be incurred upon the termination of that country's participation in the SDR Department of the IMF or on the liquidation by the IMF of this Department. SDRs allocated to Canada by the IMF are advanced from the Consolidated Revenue Fund (CRF) to the Account; however, some SDRs have subsequently been returned to the CRF and used to pay part of Canada's increased subscription in the IMF.

The IMF pays interest on SDRs held and charges interest at an identical rate on the cumulative allocations. The interest rate is based on short-term money market rates in the countries whose currencies are used to calculate the value of the SDR. Interest paid by the IMF on SDRs held by the Account is included in investment income. Interest on Canada's cumulative allocations is charged directly to the CRF.

The following is a reconciliation between the IMF cumulative allocations of SDRs to Canada and the SDRs held by the Account:

	(in millions of SDRs)	
	1982	1981
Cumulative allocations to Canada	779.3	779.3
Less SDRs used to pay part of Canada's increased subscription in the IMF	169.6	169.6

Net advances to the Account	609.7	609.7
Less net sales	545.5	460.2
Held at the end of the year	64.2	149.5
Accrued interest	4.7	27.6
	<u>68.9</u>	<u>177.1</u>

	(in millions of US dollars)	
	1982	1981
Held at end of the year	70.8	174.0
Accrued interest	5.2	32.1
	<u>76.0</u>	<u>206.1</u>

6. International Monetary Fund notes

	(in millions of SDRs)	
	1982	1981
Supplementary Financing Facility notes	12.7	12.7
Accrued interest	0.8	1.0
	<u>13.5</u>	<u>13.7</u>

	(in millions of US dollars)	
	1982	1981
Notes	14.0	14.8
Accrued interest	0.9	1.1
	<u>14.9</u>	<u>15.9</u>

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1979 and 1980 and had original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

Exchange Fund Account—Concluded**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded****7. Gold**

	(in thousands of fine ounces)	
	1982	1981
Held at beginning of the year.....	20,463	20,982
Sales	200	519
Held at end of the year	20,263	20,463
	(in millions of US dollars)	
	782.5	833.7

Gold is recorded at 35 SDRs (US \$38.61; 1981—US \$40.74) per fine ounce. During the year, the market price of gold, as recorded at the London fixings, ranged from a low of US \$296.75 (1981—US \$391.25) per fine ounce to a high of US \$488.50 (1981—US \$599.25) and closed at US \$448.00 (1981—US \$400.00).

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year-end the Account's gold holdings included gold loans of 292,000 (1981—626,000) fine ounces.

8. Due to the Consolidated Revenue Fund—Advances

	(in millions)			
	1982		1981	
	Amount	Cdn \$	Amount	Cdn \$
Foreign currencies and SDRs				
US dollars	2,550	3,133.4	1,800	2,133.9
Deutsche marks	1,300	674.4	1,500	793.8
Swiss francs	1,200	739.0	1,500	996.1
Japanese yen	100,000	526.8	100,000	539.8
SDRs	610	826.4	610	841.3
		5,900.0		5,304.9
Less: Canadian dollar deposit with the Receiver General for Canada		4,283.0		2,065.0
		1,617.0		3,239.9

Advances from the CRF are limited to Cdn \$10 billion by Order in Council dated March 1, 1979 and are not subject to interest.

The proceeds of Canada's borrowings in foreign currency and the IMF allocations of SDRs have been advanced in foreign currency and SDRs from the CRF to the Account. The borrowings include foreign bond and note issues and bank loans, as well as borrowings under Standby Credit Arrangements with Canadian and foreign banks. Redemptions of such borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

9. Provision for valuation losses on uncompleted contracts

At year-end, the Account had outstanding short-term swap arrangements with the Bank of Canada as well as uncompleted foreign exchange transactions.

As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation losses on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of such future losses attributed to the current year.

Under the swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates. These contracts are undertaken to assist in the Bank's management of chartered bank cash reserves. Swaps outstanding at year-end amounted to US \$1,040.0 million (Cdn \$1,286.8 million). There were no swaps outstanding at the end of 1981. Assets transferred to the Bank of Canada under swap arrangements remain part of Canada's official international reserves.

10. Net valuation gains during the year

	(in millions of Canadian dollars)			
	1982		1981	
	Assets	Liabilities	Total	Total
US dollars	90.9	1.9	92.8	60.8
Deutsche marks	2.3	15.3	17.6	114.3
Swiss francs	3.7	59.7	63.4	8.6
Japanese yen		13.0	13.0	47.7
Special Drawing Rights	(.2)	14.9	14.7	13.8
Gold	(17.4)		(17.4)	(104.6)
	79.3	104.8	184.1	140.6
Gain on gold sales			92.2	261.0
Net valuation gains during the year			276.3	401.6

SECTION 11

1982-83 PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	<i>Page</i>
Marketable bonds	11.2
Canada savings bonds	11.6
Special non-marketable bonds	11.6
Treasury bills	11.7
Notes and loans payable in foreign currencies	11.8
Interest rates	11.8
Maturity of Government debt	11.10

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of each account, by showing the opening and closing balances, as well as issues and retirements, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

TABLE 11.1

UNMATURED DEBT

	April 1/1982	Issues	Retirements	March 31/1983	Net increase or decrease (-)	
	\$	\$	\$	\$	1983	1982
Payable in Canadian currency—						
Marketable bonds, Table 11.2	43,429,237,950	10,097,533,000	5,223,190,500	48,303,580,450	4,874,342,500	2,634,602,500
Canada savings bonds, Table 11.3	24,977,468,300	11,381,804,959	3,718,273,309	32,640,999,950	7,663,531,650	9,165,797,700
Special non-marketable bonds, Table 11.4	154,003,000	17,414,000		171,417,000	17,414,000	17,622,000
Treasury bills, Table 11.5	19,375,000,000	71,600,000,000	61,850,000,000	29,125,000,000	9,750,000,000	- 2,395,000,000
	87,935,709,250	93,096,751,959	70,791,463,809	110,240,997,400	22,305,288,150	9,423,022,200
Less: Government's holdings of unmatured debt—						
Marketable bonds	110,032,921	219,996,178	330,027,999	1,100	- 110,031,821	14,570,321
Canada savings bonds held on account of employees	131,154,600	130,000,000	124,148,900	137,005,700	5,851,100	23,962,800
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund....	154,003,000	17,414,000		171,417,000	17,414,000	17,622,000
	395,190,521	367,410,178	454,176,899	308,423,800	- 86,766,721	56,155,121
	87,540,518,729	92,729,341,781	70,337,286,910	109,932,573,600	22,392,054,871	9,366,867,079
Payable in foreign currencies—						
Marketable bonds, Table 11.2	3,295,290,880	130,702,000	16,433,360	3,409,559,520	114,268,640	366,489,520
Notes and loans payable in foreign currencies, Table 11.6	1,122,370,000	5,899,500,000	5,196,995,000	1,824,875,000	702,505,000	- 585,320,000
	4,417,660,880	6,030,202,000	5,213,428,360	5,234,434,520	816,773,640	- 218,830,480
Less: Government's holdings of unmatured debt—						
Marketable bonds	12,271,000	100,000		12,371,000	100,000	427,000
	4,405,389,880	6,030,102,000	5,213,428,360	5,222,063,520	816,673,640	- 219,257,480
Total unmatured debt	91,945,908,609	98,759,443,781	75,550,715,270	115,154,637,120	23,208,728,511	9,147,609,599

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- have fixed dates of maturity;
- interest is payable either in coupon or registered form; and,
- face value is guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 11.2 presents a summary of the balances and transactions for the marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1983.

TABLE 11.2
MARKETABLE BONDS

								Net increase or decrease (-)	
Maturity date	%	Issue date	Series	April 1/1982	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1983	1983	1982
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—									
Matured 1982-83									
1982—Apr 1	7½	Feb 1/77-Apr 1/77	J6	675,000,000		675,000,000		- 675,000,000	
July 1	7½	July 1/77	F75	1,151,500		1,151,500		- 1,151,500	
July 1	8	May 15/77-July 1/77							
		Sept 1/77	J8	900,000,000		900,000,000		- 900,000,000	
Oct 15	8	Oct 15/77-Dec 15/77	J12	475,000,000		475,000,000		- 475,000,000	
Oct 15	10¾	Oct 1/79	J27	200,000,000		200,000,000		- 200,000,000	
Oct 15	12¾	Oct 1/80	J47	150,000,000		150,000,000		- 150,000,000	
Dec 15	11¾	Dec 15/79-Feb 1/80	J31	875,000,000		875,000,000		- 875,000,000	
1983—Feb 1	8¾	Feb 1/78-Apr 1/78	J14	575,000,000		575,000,000		- 575,000,000	
Feb 1	10½	Aug 1/80	J45	250,000,000		250,000,000		- 250,000,000	
Mar 15	11¼	June 1/80	J43	400,000,000		400,000,000		- 400,000,000	
Mar 15	13¾	Mar 31/80-May 1/80	J36	300,000,000		300,000,000		- 300,000,000	
				4,801,151,500		4,801,151,500		- 4,801,151,500	
Maturing 1983-84									
1983—May 15	8¾	May 15/78-July 1/78							
		Aug 15/78	J17	950,000,000			950,000,000		
Sep 1	4½	Sept 1/58	T29	1,992,679,450			1,992,679,450		
Oct 15	16	July 1/81	J67	75,000,000			75,000,000		75,000,000
Oct 15	18¾	Oct 15/81	J71	100,000,000			100,000,000		100,000,000
Dec 15	9	Oct 1/78	J19	350,000,000			350,000,000		
Dec 15	12¾	Feb 1/81	J54	275,000,000			275,000,000		
Dec 15	13¾	Dec 1/80	J50	200,000,000			200,000,000		
1984—Feb 1	9¾	Dec 15/78-June 1/79							
		July 15/79	J21	1,000,000,000			1,000,000,000		
				4,942,679,450			4,942,679,450		175,000,000
Maturing 1984-85									
1984—Apr 1	7½	Apr 1/74	F39	69,821,000			69,821,000		
Apr 1	8	Apr 1/79	F81	77,000			77,000		
Apr 1	9¾	Oct 1/74	F87	322,309,000			322,309,000		
Apr 1	16¾	June 1/81-July 31/81	J63	575,000,000			575,000,000		575,000,000
June 1	10	Feb 1/79-Mar 15/79							
		Aug 15/79-July 1/80	J23	1,075,000,000			1,075,000,000		
Aug 1	13¾	Mar 1/81	J57	449,975,000			449,975,000		- 25,000
Aug 1	16	Feb 1/82-Aug 1/82	J74	150,000,000	150,000,000		300,000,000	150,000,000	150,000,000
Aug 1	15	Mar 31/82-May 1/82	J77	225,000,000	100,000,000		325,000,000	100,000,000	225,000,000
Oct 1	8¾	Oct 1/79	F91	749,000			749,000		
Oct 1	10½	Oct 1/79	J28	300,000,000			300,000,000		
Oct 1	12½	Oct 1/80	J48	775,000,000		8,000	774,992,000	- 8,000	
Dec 15	11½	Dec 15/79-Feb 1/80	J32	700,000,000			700,000,000		
Dec 15	14¾	June 1/82	J80		100,000,000		100,000,000	100,000,000	
1985—Feb 1	13¾	Mar 31/81	J59	600,000,000			600,000,000		
Mar 15	13¾	Mar 31/80	J37	849,993,000			849,993,000		- 2,000
				6,092,924,000	350,000,000	8,000	6,442,916,000	349,992,000	949,973,000
Maturing 1985-86									
1985—May 1	13	May 1/80-Dec 1/80							
		Dec 22/80	J40	1,800,000,000			1,800,000,000		
July 1	11¼	June 1/80	J44	450,000,000			450,000,000		
July 1	15½	July 1/82	J83		350,000,000		350,000,000	350,000,000	
Sept 1	14½	Sept 1/82	J86		200,000,000		200,000,000	200,000,000	
Oct 1	9½	Oct 1/80	F96	1,345,000			1,345,000		
Oct 1	10¾	Aug 1/80-Nov 22/82							
		Dec 15/82	J46	325,000,000	525,000,000		850,000,000	525,000,000	
Oct 1	12¾	Oct 15/82	J89		150,000,000		150,000,000	150,000,000	
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000			116,479,000		
Dec 15	9¾	Feb 1/83	J97		200,000,000		200,000,000	200,000,000	
1986—Feb 1	12½	Feb 1/81	J55	725,000,000			725,000,000		
Mar 15	10	Feb 22/83-Mar 15/83	H1		300,000,000		300,000,000	300,000,000	
				3,417,824,000	1,725,000,000		5,142,824,000	1,725,000,000	
Maturing 1986-87									
1986—May 1	14½	May 1/81	J61	499,999,000			499,999,000		499,999,000
June 1	15¼	June 1/81-July 31/81	J64	900,000,000		10,010,000	889,990,000	- 10,010,000	900,000,000
July 1	14¾	July 1/81	J68	450,000,000			450,000,000		450,000,000
Oct 1	8	Oct 1/69-Feb 15/70							
		Apr 1/77	F47	410,380,000			410,380,000		
Oct 1	18	Oct 15/81	J72	399,998,000		58,510,000	341,488,000	- 58,510,000	399,998,000
1987—Feb 1	15½	Feb 1/82-Aug 1/82	J75	650,000,000	600,000,000	29,000,000	1,221,000,000	571,000,000	650,000,000
Mar 15	15	Mar 31/82-May 1/82	J78	400,000,000	400,000,000		800,000,000	400,000,000	400,000,000
				3,710,377,000	1,000,000,000	97,520,000	4,612,857,000	902,480,000	3,299,997,000

TABLE 11.2

MARKETABLE BONDS—Continued

Maturity date	%	Issue date	Series	April 1/1982	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1983	Net increase or decrease (-)	
								1983	1982
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—Continued									
Maturing 1987-88									
1987—June 1	14%	June 1/82	J81		250,000,000		250,000,000	250,000,000	
July 1	8½	July 1/77-Sept 1/77							
		Dec 15/77	J11	525,000,000			525,000,000		
July 1	15	July 1/82	J84		400,000,000	5,000	399,995,000	399,995,000	
Sept 1	14½	Sept 1/82	J87		650,000,000		650,000,000	650,000,000	
Oct 15	13	Oct 15/82	J90		450,000,000		450,000,000	450,000,000	
Nov 15	12	Nov 1/82	J92		200,000,000		200,000,000	200,000,000	
Dec 1	8	Dec 1/80	F79	7,000			7,000		
Dec 15	11	Dec 15/82	J96		325,000,000		325,000,000	325,000,000	
1988—Feb 1	8½	Feb 1/78	J15	125,000,000			125,000,000		
Feb 1	10½	Feb 1/83	J98		350,000,000		350,000,000	350,000,000	
Mar 15	10½	Feb 22/83-Mar 15/83 ..	H2		450,000,000		450,000,000	450,000,000	
				650,007,000	3,075,000,000	5,000	3,725,002,000	3,074,995,000	
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
1989—Feb 15	6½	Feb 15/71	F61	150,000,000			150,000,000		
				300,000,000			300,000,000		
Maturing 1989-90									
1989—Aug 1	13½	Mar 1/81	J58	25,000			25,000		25,000
Oct 1	10	Aug 15/79	J26	200,000,000			200,000,000		
Oct 1	10½	Oct 1/79-July 1/80	J29	350,000,000			350,000,000		
Dec 15	11½	Dec 15/79-Feb 1/80							
		June 1/80-Aug 1/80	J33	450,000,000			450,000,000		
1990—Mar 15	13½	Mar 31/80	J38	7,000			7,000		2,000
				1,000,032,000			1,000,032,000		27,000
Maturing 1990-91									
1990—May 1	5½	May 1/64-July 1/64							
		Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5½	Apr 1/67	F12	125,000,000			125,000,000		
Oct 1	12½	Oct 1/80	J49		8,000		8,000	8,000	
				350,000,000	8,000		350,008,000	8,000	
Maturing 1991-92									
1991—May 1	14½	May 1/81	J62	1,000			1,000		1,000
Oct 1	18	Oct 15/81	J73	2,000	58,510,000		58,512,000	58,510,000	2,000
1992—Feb 1	15½	Feb 1/82	J76		29,000,000		29,000,000	29,000,000	
				3,000	87,510,000		87,513,000	87,510,000	3,000
Maturing 1992-93									
1992—June 1	15	June 1/82	J82		200,000,000		200,000,000	200,000,000	
July 1	15	July 1/82	J85		5,000		5,000	5,000	
Sept 1	5½	Sept 1/66-Dec 15/66							
		Feb 1/67	F6	225,000,000			225,000,000		
Oct 15	13½	Oct 15/82	J91		400,000,000		400,000,000	400,000,000	
Nov 15	12½	Nov 1/82	J93		500,000,000		500,000,000	500,000,000	
Dec 15	11½	Nov 22/82-Dec 15/82	J95		1,100,000,000		1,100,000,000	1,100,000,000	
1993—Feb 1	11½	Feb 1/83-Mar 15/83	J99		950,000,000		950,000,000	950,000,000	
				225,000,000	3,150,005,000		3,375,005,000	3,150,005,000	
Maturing 1993-94									
1993—June 1	15½	June 1/81	J65		10,010,000		10,010,000	10,010,000	
Maturing 1994-95									
1994—June 15	9½	June 15/74-July 1/75							
		Aug 15/75-June 1/76							
		Aug 1/76-Apr 1/77	F85	873,820,000		58,506,000	815,314,000	- 58,506,000	- 21,925,000
Dec 1	6½	Dec 1/67	F23	125,000			125,000		
				873,945,000		58,506,000	815,439,000	- 58,506,000	- 21,925,000
Maturing 1995-96									
1995—Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75							
		Feb 1/76-Apr 1/76	F97	805,375,000		51,000,000	754,375,000	- 51,000,000	- 19,125,000
				905,375,000		51,000,000	854,375,000	- 51,000,000	- 19,125,000
Maturing 1996-97									
1996—Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997—May 15	9½	May 15/77-July 1/77							
		Sept 1/77-Feb 1/78	J9	1,122,000,000		48,000,000	1,074,000,000	- 48,000,000	- 18,000,000
(1) 1998—Mar 15	3½	Sept 15/56	T15	197,045,000			197,045,000		
				1,319,045,000		48,000,000	1,271,045,000	- 48,000,000	- 18,000,000

TABLE 11.2

MARKETABLE BONDS—Concluded

Maturity date	%	Issue date	Series							Net increase or decrease (-)	
				April 1/1982	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1983	1983	1982		
				\$	\$	\$	\$	\$	\$		
Payable in Canadian currency—Concluded											
Maturing 1999-2000											
1999—Oct 15	9	Oct 15/77-Dec 15/77 ..	J13	676,125,000		29,000,000	647,125,000	– 29,000,000	– 10,875,000		
Dec 1	13½	Dec 1/80	J53	400,000,000			400,000,000				
2000—Mar 15	13½	Mar 31/80-Mar 1/81 ..		750,000,000	300,000,000		1,050,000,000	300,000,000			
		Mar 31/81-Oct 15/82 ..	J39	1,826,125,000	300,000,000	29,000,000	2,097,125,000	271,000,000	– 10,875,000		
Maturing 2000-01											
2000—July 1	15	July 1/81	J70	175,000,000			175,000,000				
Dec 15	9%	Dec 15/78	J22	596,875,000		25,000,000	571,875,000	– 25,000,000	– 9,375,000		
2001—Feb 1	15½	June 1/81-July 31/81 ..	J66	425,000,000			425,000,000		425,000,000		
				1,196,875,000		25,000,000	1,171,875,000	– 25,000,000	590,625,000		
Maturing 2001-02											
2001—May 1	13	May 1/80-Oct 1/80 ..		1,325,000,000							
		Feb 1/81	J42				1,325,000,000				
Oct 1	9½	Oct 1/76-Dec 1/76 ..									
		Apr 1/78-May 15/78 ..									
		July 1/78	J2	1,533,375,000		65,000,000	1,468,375,000	– 65,000,000	– 24,375,000		
2002—Feb 1	8¾	Feb 1/77	J7	274,500,000		12,000,000	262,500,000	– 12,000,000	– 4,500,000		
Mar 15	15½	Mar 31/82-May 1/82 ..	J79	200,000,000	150,000,000		350,000,000	150,000,000	200,000,000		
				3,332,875,000	150,000,000	77,000,000	3,405,875,000	73,000,000	171,125,000		
Maturing 2002-03											
2002—May 1	10	May 1/79-June 1/79 ..									
		July 15/79	J25	1,850,000,000			1,850,000,000				
Dec 15	11½	Dec 15/79-July 1/80 ..	J34	1,225,000,000			1,225,000,000				
2003—Feb 1	11½	Feb 1/80-June 1/80 ..									
		Aug 1/80-Feb 1/83	J35	1,700,000,000	250,000,000		1,950,000,000	250,000,000			
				4,775,000,000	250,000,000		5,025,000,000	250,000,000			
Maturing 2003-04											
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	855,000,000		36,000,000	819,000,000	– 36,000,000	– 13,500,000		
2004—Feb 1	10½	Feb 1/79-Mar 15/79									
		Mar 21/79-Aug 15/79 ..	J24	2,200,000,000			2,200,000,000				
				3,055,000,000		36,000,000	3,019,000,000	– 36,000,000	– 13,500,000		
Maturing 2004-05											
2004—Oct 1	10½	Oct 1/79	J30	600,000,000			600,000,000				
Accounts without current transactions										– 2,468,722,500	
Total marketable bonds (Canadian currency)				43,429,237,950	10,097,533,000	5,223,190,500	48,303,580,450	4,874,342,500	2,634,602,500		
Payable in foreign currencies—											
United States dollars—											
1983—Apr 1	8	Apr 1/78		306,775,000	2,500,000		309,275,000	2,500,000	10,675,000		
Oct 15	9	Oct 15/78		490,840,000	4,000,000		494,840,000	4,000,000	17,080,000		
(1) 1985—Oct 1	8.2	Apr 1/78		306,775,000	2,500,000		309,275,000	2,500,000	10,675,000		
(1) 1986—Nov 3	16¼	Nov 3/81		368,130,000	3,000,000		371,130,000	3,000,000	368,130,000		
(1) 1987—Oct 15	5	Oct 15/62		64,790,880	512,000	1,963,360	63,339,520	– 1,451,360	359,520		
(1) 1988—June 1	6½	June 1/68		122,710,000	1,000,000		123,710,000	1,000,000	4,270,000		
(1) 1998—Apr 1	8%	Apr 1/78		306,775,000	2,500,000		309,275,000	2,500,000	10,675,000		
(1) 1998—Oct 15	9¾	Oct 15/78		429,485,000	3,500,000		432,985,000	3,500,000	14,945,000		
				2,396,280,880	19,512,000	1,963,360	2,413,829,520	17,548,640	436,809,520		
Deutsche marks—											
1983—May 20	4¾	May 20/78		305,280,000	360,000		305,640,000	360,000	– 31,500,000		
(1) 1984—May 10	5	May 10/78		254,400,000	300,000		254,700,000	300,000	– 26,250,000		
1989—April 30	8½	April 30/82			104,020,000	2,140,000	101,880,000	101,880,000			
				559,680,000	104,680,000	2,140,000	662,220,000	102,540,000	– 57,750,000		
Swiss francs—											
(1) 1989—Mar 20	3%	Mar 20/79		190,620,000		12,330,000	178,290,000	– 12,330,000	6,570,000		
Japanese yen—											
1984—Mar 27	6.4	Mar 27/79		148,710,000	6,510,000		155,220,000	6,510,000	– 19,140,000		
Total marketable bonds (foreign currencies)				3,295,290,880	130,702,000	16,433,360	3,409,559,520	114,268,640	366,489,520		
Total				46,724,528,830	10,228,235,000	5,239,623,860	51,713,139,970	4,988,611,140	3,001,092,020		

⁽¹⁾ Subject to redemption before maturity.⁽²⁾ Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- issued to Canadian residents;
- registered in the name of the holder;
- have fixed date of maturity;
- non-marketable;
- redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity is seven years or more.

Certain series of Canada savings bonds include provisions for cash bonuses payable at maturity.

Table 11.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 11.3

CANADA SAVINGS BONDS

Maturity date	%(⁽¹⁾)	Issue date	Series	April 1/1982	Issues	Retirements	March 31/1983	Net increase or decrease (-)	
								1983	1982
				\$	\$	\$	\$	\$	\$
1982—Nov	19½	1968-69	S23	228,256,150		228,256,150		- 228,256,150	- 7,224,450
1983—Nov	12	1974-75	S29	1,920,501,500		48,248,200	1,872,253,300	- 48,248,200	- 285,389,650
1984—Nov	12	1972-73	S27	506,331,850		10,350,500	495,981,350	- 10,350,500	- 35,882,600
1984—Nov	12	1975-76	S30	997,262,850		30,057,800	967,205,050	- 30,057,800	- 166,967,450
1985—Nov	12	1973-74	S28	278,300,350		6,940,950	271,359,400	- 6,940,950	- 22,802,800
1985—Nov	12	1976-77	S31	515,908,000		19,196,150	496,711,850	- 19,196,150	- 86,850,900
1985—Nov	12	1978-79	S33	3,343,233,300		150,534,100	3,192,699,200	- 150,534,100	- 507,458,100
1986—Nov	12	1977-78	S32	463,609,100		23,734,500	439,874,600	- 23,734,500	- 67,037,300
1986—Nov	12	1979-80	S34	2,411,386,700		136,658,100	2,274,728,600	- 136,658,100	- 595,915,500
1987—Nov	12	1980-81	S35	1,769,576,700		194,480,200	1,575,096,500	- 194,480,200	- 933,053,000
1988—Nov	12	1981-82	S36	12,543,101,800		2,500,507,200	10,042,594,600	- 2,500,507,200	12,543,101,800
1989—Nov	12	1982-83	S37		11,381,804,959	369,309,459	11,012,495,500	11,012,495,500	- 668,722,350
Account without current transactions									
Total				24,977,468,300	11,381,804,959	3,718,273,309	32,640,999,950	7,663,531,650	9,165,797,700

(⁽¹⁾) These rates include, for series S23 to S31, cash bonus provisions.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and having the following characteristics:

- non-negotiable;
- non-transferable;
- non-assignable;

—term to maturity is 20 years or less;

—interest is payable semi-annually; and,

—redeemable at face value, plus accrued interest.

Table 11.4 presents a summary of the balances and transactions for these special non-marketable bonds.

SPECIAL NON-MARKETABLE BONDS

	Net increase or decrease (-)					
	April 1/1982	Issues	Retirements	March 31/1983	1983	1982
	\$	\$	\$	\$	\$	\$
Canada Pension Plan Investment Fund—						
Maturing 1985-86	102,000			102,000		
1986-87	1,792,000			1,792,000		
1987-88	3,814,000			3,814,000		
1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		17,622,000
2002-03		17,414,000		17,414,000	17,414,000	
Total	154,003,000	17,414,000		171,417,000	17,414,000	17,622,000

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay a sum of money on a given date, and having the following characteristics:

- issued at a discount in lieu of interest payments;
- maturity: 3 months, 6 months and 12 months;
- issued in Canadian currency only;
- transferable; and,
- bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every four weeks, usually for periods of one year or less.

The balance at March 31, 1983 consists of \$13,725 million in three-month bills; \$10,625 million in six-month bills; and, \$4,775 million in 364-day bills.

Table 11.5 presents a monthly summary of Treasury bill issues and redemptions.

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

[illegible]

Notes and Loans Payable in Foreign Currencies

This account records borrowings by the Government of Canada under agreements with banks in Canada, United States, Germany, Switzerland and Japan.

Transactions during the year consisted of issues and retirements in United States dollars, retirements in Deutsche marks, and valuations of all year-end balances. The balances at March 31, 1983 consist of:

- \$750,000,000 US (\$927,825,000 Cdn) five year loan from international banks;
- 500,000,000 SF (\$297,150,000 Cdn) three year loan and 400,000,000 SF (\$237,720,000 Cdn) five year loan, from Swiss banks; and,

—35,000,000,000 Yen (\$181,090,000 Cdn) ten year loan and 35,000,000,000 Yen (\$181,090,000 Cdn) twenty year loan, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1983.

Table 11.6 presents a summary of the balances and transactions for the notes and loans payable in foreign currencies.

TABLE 11.6

NOTES AND LOANS PAYABLE IN FOREIGN CURRENCIES

Maturity date	%	Issue date	April 1/1982	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1983	Net increase or decrease (-)	
							1983	1982
			\$	\$	\$	\$	\$	\$
United States dollars—								
Notes payable to—								
Canadian banks		various		3,038,760,000	3,038,760,000			- 355,320,000
American banks		various		1,889,150,000	1,889,150,000			
1987—June 16	14%	June 16/82		956,400,000	28,575,000	927,825,000	927,825,000	- 355,320,000
				5,884,310,000	4,956,485,000	927,825,000	927,825,000	
Deutsche marks—								
1982—Apr 30	5	May 2/78	203,520,000		203,520,000		- 203,520,000	- 21,000,000
Swiss francs—								
1985—Mar 14	3	Mar 14/79	317,700,000		20,550,000	297,150,000	- 20,550,000	10,950,000
1987—Mar 8	7½	Mar 8/82	254,160,000		16,440,000	237,720,000	- 16,440,000	254,160,000
			571,860,000		36,990,000	534,870,000	- 36,990,000	265,110,000
Japanese yen—								
1989—Feb 19	7.1	Feb 19/79	173,495,000	7,595,000		181,090,000	7,595,000	- 22,330,000
1999—Feb 19	7½	Feb 19/79	173,495,000	7,595,000		181,090,000	7,595,000	- 22,330,000
			346,990,000	15,190,000		362,180,000	15,190,000	- 44,660,000
Account without current transactions								
Total			1,122,370,000	5,899,500,000	5,196,995,000	1,824,875,000	702,505,000	- 585,320,000

⁽¹⁾ Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 11.7 sets out unmatured debt at March 31, for each of the years 1978-79 to 1982-83 inclusive, with the average rate of interest thereon. For purposes of comparison, the unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, and notes and loans payable in foreign currencies.

Interest rates on new issues of marketable bonds payable in Canada varied from a low of 9.75% to a high of 18% during the year.

TABLE 11.7

UNMATURED DEBT AS AT MARCH 31, 1979 TO 1983 INCLUSIVE, WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds										Notes and loans payable in foreign currencies	Total unmatured debt
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills					
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate ⁽¹⁾	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate				
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%				
1983.....	51,713	11.18	32,641	12.00	171	10.48	29,125	10.15	1,825	10.19	115,475	11.14
1982.....	46,724	10.67	24,978	19.50	154	10.01	19,375	15.61	1,122	5.65	92,353	14.03
1981.....	43,724	9.93	15,812	11.50	136	9.31	21,770	15.11	1,707	7.18	83,149	11.70
1980.....	35,890	8.96	18,081	12.00	113	8.57	16,325	12.39	1,712	7.37	72,121	10.46
1979.....	29,473	8.04	19,247	9.19	96	8.21	13,535	10.56	4,240	9.10	66,591	8.95

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

(1) The rates for the year 1978-79 have not been adjusted to reflect cash bonus provisions included in certain series of Canada savings bonds.

Table 11.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1978-79 to 1982-83 inclusively.

TABLE 11.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1983.....	16.34	9.13	9.17
1982.....	20.99	14.34	14.86
1981.....	17.12	9.93	16.44
1980.....	15.24	10.76	15.24
1979.....	10.92	8.07	10.92
Six-month bills—			
1983.....	16.82	9.00	9.52
1982.....	21.07	14.18	15.46
1981.....	16.65	10.11	14.85
1980.....	15.90	10.74	15.90
1979.....	11.00	8.34	10.96
Other bills—			
1983.....	17.08	9.10	9.58
1982.....	20.59	14.35	15.61
1981.....	15.82	10.45	15.58
1980.....	14.92	10.43	14.92
1979.....	10.69	8.64	10.60

Maturity of Government Debt

Table 11.9 presents total unmatured debt arranged in order of maturity.

TABLE 11.9

MATURITY OF GOVERNMENT DEBT

Maturity	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans payable in foreign currencies		Total	
	Amount	Average interest rate	Amount	Average interest rate ⁽¹⁾	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%
1984	6,208	7.86	1,872	12	29,125	10.15	297	3.00	37,205	9.86
1985	6,698	12.35	1,463	12					8,458	11.96
1986	5,452	11.98	3,961	12			238	7.25	9,413	11.99
1987	4,984	14.82	2,715	12			928	14.38	7,937	13.63
1988	3,788	11.83	1,575	12			181	7.10	6,291	12.25
1989/93	5,516	10.49	21,055	12					26,752	11.66
1994/98	3,006	8.96							3,006	8.96
1999/2003	12,442	11.36					181	7.50	12,623	11.30
2004/05	3,619	10.12							3,619	10.12
	51,713	11.18	32,641	12	29,125	10.15	1,825	10.19	115,304	11.14
Less: Government's own holdings	12	6.88	137	12					149	11.58
	51,701	11.18	32,504	12	29,125	10.15	1,825	10.19	115,155	11.14

(1) The rates include cash bonus provisions which are part of certain series of Canada savings bonds.

SECTION 12

**1982-83
PUBLIC ACCOUNTS**

Other Accounts Reported on the Statement of Assets and Liabilities

CONTENTS

	<i>Page</i>
Cash in transit	12.3
Cash	12.3
Fixed assets	12.4
Accumulated deficit	12.4
Contingent liabilities	12.6

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

- cash in transit;
- cash;
- fixed assets;

- accumulated deficit; and,
- contingent liabilities.

Cash in Transit

Table 12.1 presents a summary of the balances and transactions for cash in transit.

TABLE 12.1

CASH IN TRANSIT

	April 1/1982	Credits	Charges	March 31/1983	Net increase or decrease (–)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Cash in hands of collectors and in transit	1,773,020,158	1,773,020,158	2,495,852,280	2,495,852,280	722,832,122	78,527,596
Moneys received after March 31 but applicable to the current year	56,319,051	56,319,051	70,087,115	70,087,115	13,768,064	– 94,963,463
Total	1,829,339,209	1,829,339,209	2,565,939,395	2,565,939,395	736,600,186	– 16,435,867

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to the closing of the accounts, as at March 31, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, until after that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year ended on that date, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with banks and other financial institutions.

The cash position of the Government is affected not only by budgetary operations, but also by non-budgetary, foreign exchange and unmatured debt operations, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 12.2 presents a summary of the balances and related transactions in current and special Receiver General deposits. Transactions represent receipts and disbursements.

The year-end balances in foreign currencies have been translated into Canadian equivalents at the year-end closing rates of exchange. The foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 12.2

CASH

	April 1/1982	Receipts	Disbursements	March 31/1983	Net increase or decrease (–)	
					1983	1982
	\$	\$	\$	\$	\$	\$
Receiver General—						
Current deposits—						
Canadian dollars	6,540,870,616	211,986,204,721	214,334,377,630	4,192,697,707	– 2,348,172,909	714,808,584
Foreign currencies	29,181,686	2,211,811,718	2,213,317,550	27,675,854	– 1,505,832	– 19,800,833
Special deposits	49,765,741	604,189,161	295,496,068	358,458,834	308,693,093	– 6,331,159
Total	6,619,818,043	214,802,205,600	216,843,191,248	4,578,832,395	– 2,040,985,648	688,676,592

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 12.3

CASH IN CANADIAN DOLLAR DEPOSITS (in millions of dollars)

At end of month of	Years ended March 31				
	1983	1982	1981	1980	1979
April	3,118	3,281	1,922	3,400	4,394
May	4,855	3,825	1,928	3,880	4,667
June	5,124	2,102	1,108	2,780	4,008
July	3,329	5,363	1,424	3,015	4,115
August	2,126	4,068	2,406	2,661	4,213
September	1,664	3,786	1,920	2,871	5,030
October	2,879	3,671	3,325	2,573	5,074
November	8,483	11,236	4,457	2,437	6,178
December	7,476	7,532	4,138	2,446	6,462
January	5,516	7,680	4,028	1,823	6,249
February	4,636	6,278	4,061	812	6,825
March	4,193	6,541	5,826	3,661	6,375

TABLE 12.4

CASH IN FOREIGN CURRENCY DEPOSITS (translated into Canadian dollars) (in millions of dollars)

At end of month of	Years ended March 31				
	1983	1982	1981	1980	1979
April	42	9	22	8	9
May	15	16	23	14	18
June	33	26	17	15	27
July	39	28	28	14	16
August	34	21	10	11	9
September	24	27	22	19	16
October	27	24	14	16	32
November	29	17	27		15
December	48	55	29	36	18
January	22	34	37	17	34
February	22	34	27	17	11
March	28	29	49	30	23

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

Table 12.5 summarizes the account for the year.

TABLE 12.5

ACCUMULATED DEFICIT

	1983	1982
	\$	\$
Opening balance	94,869,418,243	81,262,727,887
Deficit for the year	24,653,224,658	13,606,690,356
Closing balance	119,522,642,901	94,869,418,243

A ten year comparative statement of the accumulated deficit, in terms of total liabilities and net recorded assets, is presented as follows:

TABLE 12.6

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS⁽¹⁾ (in millions of dollars)

As at March 31	Total liabilities	Less: net recorded assets	Accumulated deficit	
			Amount	Increase or decrease (-)
1983	159,470	39,948	119,522	24,653
1982	134,107	39,238	94,869	13,606
1981	118,461	37,198	81,263	12,668
1980	103,626	35,031	68,595	12,788
1979	98,023	42,216	55,807	16,185
1978	80,048	40,426	39,622	10,036
1977	67,075	37,489	29,586	6,290
1976	59,802	36,506	23,296	4,021
1975	62,700	43,425	19,275	1,147
1974	55,557	37,429	18,128	672

⁽¹⁾ Amounts for the years 1973-74 and 1974-75 have not been adjusted to reflect the changes in the presentation of assets and liabilities introduced in 1976-77.

Table 12.7 presents an analysis of the accumulated deficit account from Confederation to March 31, 1983. In recent years, there have been no direct charges made to the accumulated deficit account.

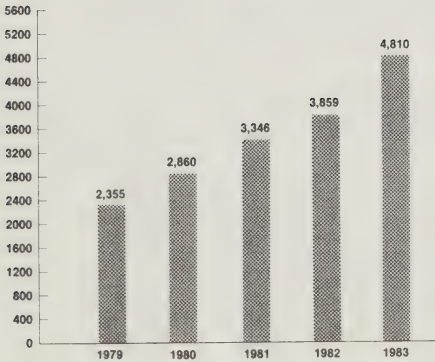
TABLE 12.7

ANALYSIS OF THE ACCUMULATED DEFICIT ACCOUNT FROM CONFEDERATION TO MARCH 31, 1983

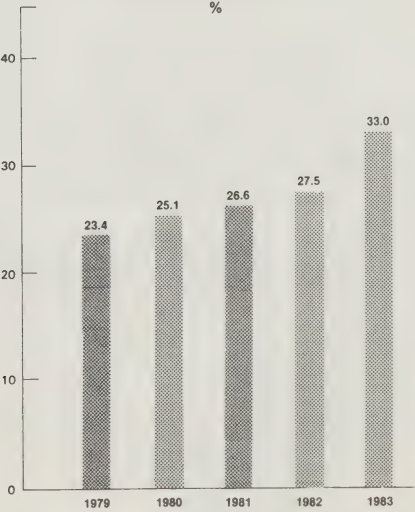
	\$
Accumulated annual deficits and surpluses	117,780,232,950
Direct charges to accumulated deficit—	
Capital expenditures	1,168,855,196
Other	573,554,755
Accumulated deficit	119,522,642,901

The accumulated deficit, in per capita terms and as a percentage of the gross national product, is shown in the following charts.

ACCUMULATED DEFICIT
Per Capita
As at March 31
Dollars



ACCUMULATED DEFICIT
As a Percentage of
Gross National Product
As at March 31
%



Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the definition of the Government of Canada as an accounting entity. Information regarding their contingent liabilities as well as details of their borrowings from other than the Government of Canada can be found in Table

7.4—"Summary of the Financial Position of Agent Crown Corporations". In addition, some of these corporations operate insurance programs. Information regarding insurance programs can be found in Note 5 to the audited financial statements of the Government in Section 2 of this volume.

The contingent liabilities of the Government consist of explicit guarantees by the Government, i.e. borrowings by Crown corporations and other than Crown corporations which are not agents of Her Majesty, including borrowings guaranteed by bodies within the accounting entity under various acts and programs and explicit guarantees by the Government for loans, financial arrangements and other potential liabilities. They also consist of potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 3 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 12.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1983

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable) ⁽¹⁾
	\$	\$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	168,500,500	168,500,500	
Air Canada —Bonds and notes	23,842,000 ⁽²⁾	1,452,374 ⁽²⁾	
	192,342,500	169,952,874	
Borrowings by other than Crown corporations which are not agents of Her Majesty—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	150,000,000	61,829,412 ⁽³⁾	2.0
Loans to Nanisivik Mines Ltd by the Canada Mortgage and Housing Corporation, for the development of a town at Strathcona Sound, Baffin Island	4,570,000	2,631,545	
From other than agents ⁽⁴⁾ —			
Canada Student Loans Act	2,167,335,502	980,086,454	3.2
Small Businesses Loans Act	264,613,917 ⁽⁵⁾	195,458,069	4.9
Farm Improvement Loans Act	381,596,418 ⁽⁵⁾	154,602,231	.4
Advance Payments for Crops Act	200,000,000	83,307,951	(6)
Fisheries Improvement Loans Act	25,773,947 ⁽⁵⁾	16,889,655	1.5
Regional Development Incentives Act	26,658,000	13,236,000	1.6
Financial obligations incurred by air carriers regarding The de Havilland Aircraft of Canada, Limited DHC-7 aircraft	230,000,000	111,009,842 ⁽²⁾	9.7
Loans made to foreign borrowers for goods or services purchased from Canadian exporters	33,401,700 ⁽²⁾	43,180,000	
Loans for the restructuring of Maslin Industries Ltd	(8)	33,401,700 ⁽²⁾⁽⁷⁾	
Loans to Indians by approved lenders for on-reserve housing	13,000,000	24,985,473 ⁽³⁾	2.0
Loans for the restructuring of Lake Group Ltd	6,056,763	13,000,000	
Indian economic development program		2,941,755 ⁽³⁾	16.0
Loan to the Canadian Arctic Co-operative Federation Limited for the purpose of financing the purchase and transport of supplies	2,015,000	2,015,000	
Loan to La Fédération des Co-opératives du Nouveau-Québec for the purpose of financing the purchase and transport of sealift supplies	1,537,500	1,537,500	
Loans to Nanisivik Mines Ltd for the development of a town at Strathcona Sound, Baffin Island	(9)	1,420,033	
Loans for the financing of St Anthony Fisheries Ltd	8,000,000	1,300,583	
Loans to the Ottawa Civil Service Recreational Association	2,000,000	862,500	
	3,516,558,747	1,743,695,703	
Insurance programs of the Government ⁽¹⁰⁾ —			
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees		439,589,000	
Loan insurance made under the Enterprise development program and the Canadian Industrial Renewal Board	344,598,300	95,737,498 ⁽¹¹⁾	6.5
	344,598,300	535,326,498	

TABLE 12.8

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1983—*Concluded*

	Authorized limit (where applicable) \$	Contingent liability \$	Percentage of net claims to outstanding guarantees (where applicable) ⁽¹⁾ %
Other explicit guarantees—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act.....	750,000,000	699,376,318 ⁽¹²⁾	
Loans to Canadair Limited regarding the development and production of the Challenger aircraft and other general obligations of the Company	1,350,000,000	1,163,199,000	
Loans to The de Havilland Aircraft of Canada, Limited to finance the development and production of the DHC-8 aircraft and other general obligations of the Company	450,000,000	266,000,000	
Guarantee against damage or loss that may be occasioned by leased aircraft		604,901 ⁽²⁾	
Guarantees against destruction or losses that may be occasioned by the rental or use of agricultural property for research purposes.....	70,000	70,000	
	<u>2,550,070,000</u>	<u>2,129,250,219</u>	
Total explicit guarantees	<u>6,603,569,547</u>	<u>4,578,225,294</u>	
PENDING AND THREATENED LITIGATION.....		<u>2,316,143,644⁽¹³⁾</u>	
Total.....		<u>6,894,368,938</u>	

⁽¹⁾ Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees as at March 31, 1983.

⁽²⁾ Amount denominated in a foreign currency and translated at the year-end closing rate of exchange.

⁽³⁾ Committed guarantees exist for the following loans to be made: to Indians for on-reserve housing, \$26,374,163—for Indian economic development, \$72,240. As at March 31, 1983, no loans had been issued for these amounts.

⁽⁴⁾ An agreement with Chrysler Canada Ltd. in the amount of \$200,000,000, has been entered into with respect to future loan guarantees. As at March 31, 1983, no loans have been made under the above agreement and consequently no contingent liabilities exist.

A letter of comfort has been issued by the Minister of Transport to guarantee loans made to Ridley Terminals Incorporated. These loans are for the purpose of construction of a coal terminal and Parliamentary approval is being sought to guarantee a loan of up to approximately \$185,000,000, representing 80% of the initial capital cost of the project. As at March 31, 1983, the total amount loaned to Ridley Terminals Incorporated was \$71,192,000.

Three letters of comfort were issued by the Minister of Finance to the Bank of Canada in respect of loan guarantees issued by the Bank of Canada to the Bank for International Settlements. The loans were made by the Bank for International Settlements to provide short-term financing facilities to various countries. The Bank of Canada's potential liability as at March 31, 1983, was limited to US \$240,000,000 of which US \$184,286,000 was outstanding. As at September 15, 1983, US \$34,286,000 remains outstanding.

⁽⁵⁾ The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

⁽⁶⁾ Less than .1%.

⁽⁷⁾ Maislin Transport Limited, a subsidiary of Maislin Industries Ltd, voluntarily filed a holding proposal under the Bankruptcy Act in Quebec Superior Court in July 1983, requesting a moratorium on payments to its creditors until October 31, 1983. Its subsidiaries in the United States have also filed similar proceedings in Detroit, Michigan. A decision was made at a meeting of creditors of Maislin Transport Limited held in August 1983, to reconvene in October 1983, to consider a plan of reorganization.

⁽⁸⁾ Authorized limit for loan guarantees for on-reserve housing totals \$150,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

⁽⁹⁾ Authorized limit for loan guarantees for the development of a town at Strathcona Sound, Baffin Island totals \$4,570,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation and other approved lenders.

⁽¹⁰⁾ An agreement has been entered into with an insurance company under the credit reinsurance program. However, as at March 31, 1983, no loans have been reinsured under the agreement. The amount of reinsurance outstanding under the credit reinsurance program shall not exceed \$600,000,000.

⁽¹¹⁾ Includes \$5,213,194 attributable to the Canadian Industrial Renewal Board.

⁽¹²⁾ There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations as at March 31, 1983.

⁽¹³⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. As the financial statements, including the contingent liabilities of the Corporation, are not available at the time of printing, no amounts are included in this summary. Any contingent liabilities will be reported by the Corporation in its financial statements in future.

SECTION 13

1982-83 PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

<i>Section</i>	<i>Page</i>
17(8) Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council	13.2
18(2) Obligations, debts and claims deleted from the accounts	13.35
31(4) Every accountable advance that is not repaid or accounted for	13.36
98(3) Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer	13.49

SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to vendors of Aviation Fuel to Foreign Air Carriers. Order-in-Council PC 1982-2955 dated September 22, 1982:

	\$
BP Canada Inc	5,711,620
Chevron Canada Limited	4,628,795
Gulf Canada	1,340,264
Imperial Oil Limited	8,257,741
Innotech Aviation Limited	2,201
Petro Canada Ventures	2,075,384
Shell Canada Limited	7,023,198
Texaco Canada Inc	10,150,097
White Pass Transportation Ltd.....	1,309
	39,190,609

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to Domestic Air Carriers. Order-in-Council PC 1982-3370 dated November 4, 1982:

Worldways Canada Limited	260,378
--------------------------------	---------

Order respecting the remissions of the Transportation Fuel Compensation Recovery Charge paid or payable by Domestic Air Carriers. Order-in-Council PC 1983-106 dated January 20, 1983:

Air Canada	29,158,172
Nordair Ltée	521,295
Pacific Western Airlines Ltd.....	779,830
	30,459,297
Total Energy, Mines and Resources	69,910,284

ENVIRONMENT

PC 1983—4/319 dated February 3, 1983 remits the sum of \$2,214 representing the federal income tax payable by Manuel Stevens, an employee of Parks Canada, Ontario regional office, Cornwall, Ont on amounts received by him as a result of a decision to rescind the relocation of Parks Canada regional office from Cornwall to Peterborough:

	\$
Stevens, Manuel, Cornwall, Ont	2,214
Remissions of less than \$1,000	4,253
Total Environment	6,467

NATIONAL DEFENCE

Customs duties and taxes charged against goods purchased outside Canada under certain circumstances involving early termination of posting:

	\$
Belliveau D A	3,423
Dorval A	1,154
Froh R D	1,042
Kaufmann T A	1,363
MacLeod J M	3,229
Pattee R P	1,522
Ronksley P	2,775
Sadler T R	1,126
Winzer W P	1,934
Remissions of less than \$1,000	7,607
Total National Defence	25,175

NATIONAL REVENUE— CUSTOMS AND EXCISE

Customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

	\$
Canadian Coast Guard, Vancouver, BC	7,792
Canadian General Electric Company Limited, Toronto, Ont	162,581
Electronic Wholesalers Canada Limited, Ottawa, Ont	10,683
Entreprises d'Electricité JHT, Laval, Que	1,020
ITT Components Division, Downsview, Ont	1,882
Kaycom Incorporated, Montreal, Que	2,076
National Research Council, Ottawa, Ont	11,017
Raytheon Canada Limited c/o National Defence, Sagehill, Sask	1,093
Raytheon Canada Limited, Waterloo, Ont	19,230
Transport Canada, St John's, Nfld	29,639
Varian Canada Incorporated, Georgetown, Ont	47,176
Westinghouse Canada Limited, Hamilton, Ont	3,630
Remissions of less than \$1,000	2,362
	300,181

Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

AEL Microtel Limited, Brockville, Ont	27,610
Aircraft Appliances and Equipment Limited, Bramalea, Ont	267,060
B and L Metal Products, Elmira, Ont	24,702

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$	\$
BSH Thompson and Company, St-Laurent, Que	3,118	
Bata Engineering, Batavia, Ont	466,917	
Bell Aerospace Canada Limited, Grand Bend, Ont	462,617	
Blewater Machine and Tool Company Limited, Sarnia, Ont	7,378	
Boeing of Canada Limited, Winnipeg, Man	37,586	
Bristol Aerospace, Winnipeg, Man	2,039	
CHT Steel, Richmond Hill, Ont	23,227	
CNC Precision Machinery Corporation, Vancouver, BC ..	7,803	
C Tech Limited, Cornwall, Ont	214,655	
Canada Packers Incorporated, Montreal, Que	1,116	
Canada Tool Company Limited, Cambridge, Ont	7,977	
Canadair Limited, Montreal, Que	43,061	
Canadian General Electric Company Limited, Toronto, Ont	110,355	
Canadian Lukens Limited, Rexdale, Ont	48,527	
Carsten Electronics, Toronto, Ont	3,373	
Cercast Incorporated, Montreal, Que	13,766	
Cesco Electronics Limited, Montreal, Que	2,092	
Chicopee Manufacturing Limited, Kitchener, Ont	6,747	
Computing Devices Company, Ottawa, Ont	260,572	
Daf Indal Limited, Mississauga, Ont	160,778	
Dahmer Steel Limited, Kitchener, Ont	52,098	
Davie Shipbuilding Limited, Lauzon, Que	10,956	
Diemaco Incorporated, Kitchener, Ont	37,395	
Donlee Nuclear Division, Toronto, Ont	32,319	
Ebco Industries Limited, Richmond, BC	32,543	
Eldorado Nuclear Limited, Toronto, Ont	27,208	
Fathom Oceanology, Mississauga, Ont	1,004	
Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont	240,040	
Garrett Manufacturing Limited, Rexdale, Ont	33,019	
Genelcom Limited, Toronto, Ont	12,763	
General Dynamics Manufacturing Limited, Montreal, Que	698,503	
General Kinetics Engineering, Toronto, Ont	2,654	
General Motors of Canada Limited, London, Ont	147,056	
Hawker Siddeley Canada Limited, Toronto, Ont	2,280	
Hermes Electronics Limited, Dartmouth, NS	53,976	
Heroux Limited, Montreal, Que	5,837	
Intera Environmental Consultants Limited, Calgary, Alta ..	65,042	
Joly Engineering Limited, Montreal, Que	752,061	
Leigh Instruments, Waterloo, Ont	23,890	
Linamar Machine Limited, Ayr, Ont	294,801	
Litton Systems (Canada) Limited, Toronto, Ont	628,985	
Magna Electronics, Toronto, Ont	55,823	
Mason Boats Limited, Smith Falls, Ont	1,249	
McDonnell Douglas Canada Limited, Toronto, Ont	9,739	
Menasco Canada Limitée, St-Laurent, Que	19,504	
Merand Limited, Kingston, Ont	3,073	
Microwave Instruments, Montreal, Que	2,936	
Neo Industries Division, Toronto, Ont	1,664	
Oden Machine Works Division MIC, Waterloo, Ont	14,128	
PC Drop Forgings Limited, Port Colborne, Ont	1,983	
Pratt and Whitney Aircraft of Canada Limited, Longueuil, Que	1,416	
Premco Precision Machinery, Kitchener, Ont	5,980	
Price Tool Limited, Montreal, Que	1,071	
Raychem Canada Limited, Toronto, Ont	2,176	
Raytheon Canada Limited, Waterloo, Ont	484,990	
RJ Stamping Company Limited, Ville Ste-Michele, Que ..	60,677	
Rockwell International Limited, Toronto, Ont	33,437	
Shellcast Foundries Incorporated, Montreal, Que	9,113	
Sperry Gyroscope, Rockland, Ont	75,156	
Sperry Univac Defence Systems, Winnipeg, Man	143,837	
Supreme Precision Castings, Montreal, Que	5,936	
Textron Canada Limited, Grand Bend, Ont	44,234	
The Queensway Machine Products, Toronto, Ont	66,270	
Titan Proform Company Limited, Scarborough, Ont	18,132	
Triplex Engineering Company Limited, Pointe-Claire, Que ..	12,107	
Versatile Vickers Canada Incorporated, Montreal, Que ..	675,873	
West Heights Manufacturing Incorporated, Kitchener, Ont ..	28,334	
WSW Tool and Die Company, Kitchener, Ont	2,904	
Remissions of less than \$1,000	5,861	
	7,145,109	
Remission of customs duties and excise taxes paid on imported goods which are the subject of drawback claims:		
Bailey Controls, Pointe-Claire, Que	24,740	
Canadian Lukens Limited, Kitchener, Ont	24,716	
Les Industries Loisirs Bonair Limitée, Sherbrooke, Que ..	2,005	
Nortek Air Conditioning Industry Limited, Ottawa, Ont ..	3,279	
	54,740	
Remission of excise duties on spirits lost due to breakage in warehouse and while in transit:		
Alberta Liquor Control Board, Edmonton, Alta	4,661	
British Columbia Liquor Distribution Branch, Vancouver, BC	20,064	
Calona Wines Limited, Kelowna, BC	11,616	
Distillers Corporation Limitée, LaSalle, Que	5,113	
Hiram Walker and Sons Limited, Winfield, BC	1,612	
Liquor Control Commission, Winnipeg, Man	2,625	
Saskatchewan Liquor Board, Regina, Sask	1,718	
Société des Alcools du Québec, Montreal, Que	30,564	
Remissions of less than \$1,000	399	
	78,372	
Remission of excise duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (wine):		
André Wines "Alberta" Limited, Calgary, Alta	59,284	
CIP Incorporated, Gatineau, Que	340,315	
Distillers Corporation Limited, LaSalle, Que	628,476	
Great West Distillers Limited, Vancouver, BC	101,338	
Hiram Walker and Sons Limited, Winfield, BC	717,748	
Les Distilleries Dumont Limitée, Rougemont, Que	915,787	
Les Vins André du Québec Limitée, St-Hyacinthe, Que ..	535,653	
McGuinness Distillers, Toronto, Ont	4,650,968	
Melchers Incorporated, Berthierville, Que	1,965,565	
Reider Distillery Limited, Grimsby, Ont	169,073	
St Lawrence Starch Company Limited, Mississauga, Ont ..	12,197,078	
	22,281,285	
Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:		
Beaver Dredging Limited	2,238,481	
Chemainus Towing Limited	1,437,917	
Chevron Standard Limited	768,368	
Colley Motor Ships	3,966,667	
Crosbie Offshore Services Limited	5,054,373	
Dow Chemical of Canada Limited	3,243,658	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Esso Chemical Canada Limited	965,670
Gulf Canada Limited	3,718,750
Mobil Oil Company Canada Limited	233,017
Noranda Sales Corporation Limited	10,197,687
Olco Oil Limited	892,500
Peter Kiewit and Sons Company Limited	577,496
Petrosar Limited	521,688
Shell Canada Limited	1,203,348
Sunoco Incorporated	3,951,988
The Canada Salt Company Limited	166,582
Ultramar Canada	7,805,208
Universal Terminals Limited	1,983,023
	48,926,421

The following Order-in-Council was not acted upon during the year 1982-83:

PC 1966—37/1899, October 6, 1966

Remission of customs duties and taxes by Order-in-Council PC 1953—18/894, dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1982-83:

Burlington Northern Railway	555,966
Canadian National Railway	569,256
Canadian Pacific Railway	15,881
Cartier Railway Company	1,785
Chesapeake and Ohio Railway	170,029
Consolidated Rail Corporation	480,218
Napierville Junction Railway	35,199
	1,828,334

Partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment, materials, commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada, Winnipeg, Man	1,248,288
Canadian Pacific Air Lines Limited, Vancouver, BC	356,697
Wardair Canada (1975) Limited, Toronto, Ont	72,514
	1,677,499

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	26,929,793
International Harvester Company of Canada Limited, Hamilton, Ont	10,008,739
Mack Canada Incorporated, Toronto, Ont	3,425,619
Western Star Trucks Incorporated formerly White Motor Corporation of Canada Limited, Toronto, Ont	754,124
	41,118,275

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1982-83 and where in all cases the amount was not less than \$25:

	\$
A and B Rail Contractors	48,099
A Deskin Sales Corporation	6,212
AAF Limited	11,906
AB Chance Company of Canada Limited	4,159
AB Dick of Canada	61,290
AB Dick Power Sel Company	1,171
ABSO Blueprints Limited	1,185
ACF Industries	2,192
ADC Telecommunications Canada	7,459
ADP Contrend Limited	13,150
ADP Financial Services	4,976
AEL Microtel Limited	12,061
AES Data Limited	7,134
AG Marketing and Management	1,326
AGT Data Systems Limited	7,119
AMF Tuboscope Incorporated	103,278
APV Crepaco Limited	1,390
APX Building Systems Limited	1,166
ARO Canada Limited	4,160
AT and T International	4,477
ATV New Brunswick Limited	1,165
AVP Extrusions Limited	2,213
Abbott Laboratories Limited	3,084
Abex Industries Limited	7,440
Abitibi Price Fine Papers	6,109
Accent Home Products	38,677
Acco Measurement Sept Canada	1,226
Accuracy of Canada Limited	1,218
Accurate Rubber Products Limited	3,168
Accureast Die Casting	1,723
Ace Controls Incorporated	1,285
Ackripak Limited	1,665
Acme Concrete Company	1,232
Action Business Machines	1,549
Adal Laboratories	1,030
Adcom Electronics Limited	18,689
Advanced Monitoring Systems Canada Limited	21,682
Aero Flo Manufacture	2,385
Aerospatiale Helicopter Corporation	5,392
Agatronics Limited	6,449
Agrico Canada Limited	8,670
Aim Instrumentation Limited	1,515
Aimco—Division of ITT Industries of Canada Limited	1,588
Air Canada	87,952
Air King Limited	50,182
Air O Flo Manufacturing	1,451
Air Ontario Limited	2,006
Air Products—Division of Catalytic Enterprises Limited	54,835
Air Treads of Canada Limited	6,187
Aircraft Appliances and Equipment	1,213
Ajax Magnathermic Corporation	8,359
Akhurst Machinery Limited	14,381
Akron Manufacturing Company	13,756
Aladdin Western Export Corporation	11,847
Albany International Canada Incorporated	8,868
Albany International Felt Division	6,357
Alberta Government Telephones	8,632
Alberta Natural Gas Company Limited	9,754
Alberta Power Limited	4,795
Alcan Aluminum Company	3,992
Alcan Arvida	5,839
Alcan Canada Products	55,835
Alcan Smelters and Chemical Company Limited	1,465
Alexander D Smart Limited	1,079

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Alexander Tools Limited	11,531	Artec Canada Limited	9,647
Alfa-Laval Limited	1,011	Arvin Automotive of Canada Limited	1,397
Algo Communications Products	2,403	Asea Industries	3,046
Algoma Steel Corporation Limited	24,773	Asea Limited	1,208
Alkon Corporation	1,695	Asep Steam Limited	1,128
Allan Crawford Associates	85,081	Associated Kellogg Limited	81,008
Allan Mooney	1,060	Associated Test Equipment Limited	42,910
Allen Bradley of Canada Limited	23,022	Associated Tube Industries Limited	6,134
Allen Crawford of Canada Limited	7,608	Atex Incorporated	4,043
Allergan Incorporated	2,323	Atlantic Packaging Products Limited	1,283
Allibert Industries	20,169	Atomic Energy of Canada Limited	15,855
Allied Contractors Incorporated	5,343	Audio In Motion Incorporated	4,382
Allis Chalmers Rumely Limited	3,481	Aurora Products of Canada Limited	4,957
Allis Chalmers Canada Incorporated	20,562	Autex Incorporated	2,278
Alloy Cladding	3,149	Autex Systems	1,660
Allstate Insurance Limited	1,343	Auto Language	3,075
Alltrans Division TNT	1,435	Auto Marine Specialties	1,650
Alpha Controls and Instrumentation	1,135	Auto Trol Technology Limited	1,643
Alpha Pac Incorporated	1,490	Automatic Sprinkler Limited	9,211
Altec Corporation	2,340	Automation Industries Canada	7,350
Altempco Glass Limited	1,280	Avco Lycoming Division	13,657
Alton Aluminum	1,807	Aviation Electric Limited	8,710
Aluminum Company of Canada Limited	10,778	Aviation Simulation Technology Incorporated	7,307
Amdahl Limited	588,811	Avon Canada Incorporated	13,305
American Broadcasting Company	30,238	Ayer's Cliff Industries Incorporated	2,955
American Can of Canada Limited	3,274	BC Forest Products Limited	2,527
American Cyanamid Company	1,899	BC Hydro and Power Authority	3,287
American Digital Systems	7,455	BC Mills	11,125
American Iron Metal Company	14,108	BC Telephone Company	28,364
American Monitor Corporation	3,732	BC Wait Company Limited	14,570
American Motors Corporation	5,889	BF Goodrich Company	3,873
American Telecom Incorporated	22,204	BG Checo International Limitée	3,383
Amerock Incorporated	13,851	BMB Distributors	5,828
Ametron Western Hemisphere Incorporated	1,674	BWG Machinery Incorporated	1,363
Amold Corporation	14,695	Babcock and Wilcox Canada Limited	26,382
Amoco Industrial Equipment Limited	11,960	Bailey Controls Limited	3,396
Amoco Canada Petroleum Company Limited	7,253	Ball Communications	4,122
Amorak Productions Limited	2,651	Bally Refrigeration of Canada	2,543
Amplex Canada Limited	62,593	Baltimore Aucoil Company Limited	4,310
Amphenol North America	3,565	Bandag Canada Limited	49,287
Amway Corporation	11,375	Barber Engineering	1,198
Anaconda Ericsson Communication	1,842	Barnard Matthews Limited	1,660
Analytech Components	2,367	Barrett Electronics	4,145
Analytech Instrumentations and Services	8,383	Barry Shane and Associates	1,551
Analytical Instruments	2,669	Baumont NS Limited	1,622
Andor Scientific Services	2,253	Bausch and Lomb Canada	1,246
Andro Analysts	106,910	Baxter Laboratories	1,016
Angenieux Corporation of Canada Limited	1,477	Bay Concrete Products Limited	2,294
Anixter Turmac Limited	5,807	Bayby Engineering Limited	19,145
Anker Holth Incorporated	3,249	Beam Central Vacuum Systems	3,306
Annes Communication Services	1,383	Beauchemin	2,996
Anthes Equipment Limited	2,640	Bechtel Canada Limited	1,906
Apex Metals Limited	10,453	Becker Brothers Farms	21,450
Appleton Machine Company	2,414	Beckley, Chet	2,954
Applied Electronics Limited	12,498	Beckley, Duane	4,762
Appollo Dorchester Electronics	16,856	Beckman Instruments Incorporated	16,051
April Wine Limited	12,335	Beckton Dickinson Canada Limited	2,498
Aptec Engineering Limited	17,372	Bee Line Automotive Equipment	1,249
Aqua Glass Corporation	5,549	Behlem Wickes Company Limited	3,720
Arcadians Mus Theat	1,696	Bel Volt Sales Limited	1,482
Armstrong Word Industries	70,843	Bell and Howell Canada Limited	49,870
Arpeco Engineering Limited	2,817	Bell Canada Limited	52,060
Arrowhead Metals Limited	6,768	Bell Helicopter	6,352
		Bell Northern Research Limited	3,315
		Bellevue Photo Graphic	1,806

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Beloit Canada Limited	26,051	Burns Foods Limited	6,786
Bendix Automation and Measurement	7,119	Burroughs Business Machines Limited	1,306
Bendix Canadian Regional Office	2,553	Burroughs Incorporated	5,349
Bendix Heavy Vehicles Systems	4,073	Burroughs Wellcome Limited	1,083
Bendorf-Verster Limited	2,502	Butler Polymet	5,223
Beneke Industries Limited	3,217	CAE Electronics Limited	29,573
Benjamin Art Associates Limited	4,032	CAE Equipment Limited	2,211
Bennett Pump Canada Limited	2,799	CAE Morse Limited	2,247
Bentley Nevada Canada Limited	21,680	CA Van Pelt	1,848
Bergair Cramer Limited	1,822	CBC Records	10,697
Bergair Incorporated	4,170	CBS Musical Instruments Limited	9,595
Berger's Trading Post	1,011	CBS Record International	3,282
Berlet Electronics	1,902	CCJ Products Limited	1,377
Besser of Canada Limited	4,176	CD Nova Limited	2,934
Best Building Products	2,432	CE Vetco Pipeline Service	73,948
Bestobell Canada	5,197	CFCF Incorporated	1,313
Betacom Systems	1,492	CFCN Television Limited	1,858
Big Tree Nurseries Incorporated	14,623	CF Industries (Alberta) Limited	11,625
Big Wheels Incorporated	1,505	CFTO TV Limited	7,541
Big-White Ski Development Limited	3,026	CH2M Hill Canada	1,008
Bingham Williamette Limited	17,476	CHCH TV Limited	17,246
Bio-Research Laboratory Limited	14,509	CIL Incorporated	2,984
Bioself Canada Incorporated	5,019	CJCH Limited	10,455
Biothenics—Division of JP Stoher	1,815	CJCH Radio	1,165
Bird Machine Company of Canada	5,496	CKCO TV	17,348
Black and Decker Canada Incorporated	3,603	CKLW Radio Broadcasting Company	13,587
Black and McDonald Limited	2,407	CML Novacost Liquid Metal System	1,886
Black Clawson Kennedy Limited	6,781	CRC Canada Limited	841,430
Black Diamond Cheese—Division of Brook Bond Incorporated	1,543	CRC Pipeline Equipment	208,368
Blackstone Industrial Products Limited	60,925	C and S Construction Specialities	33,033
Bob Bucker Company	20,688	Cable Tech Wire Company Limited	1,410
Bobco Erectors Incorporated	1,013	Cablesystems Engineering	11,251
Boeing Company (The)	2,036	Caisse Enregistreuse	1,801
Boeing Computer Services Canada Limited	3,043	Calibration Service of Canada	1,078
Boekamp Manufacturing Limited	4,465	California Computer Products	3,454
Boise Cascade Canada Limited	6,236	California Microwave Incorporated	1,447
Bombardier Incorporated	23,139	Camartnon Communication Incorporated	6,052
Bonar Packaging Limited	9,251	Cambex Corporation	2,141
Borden Chemical Canada Limited	27,432	Cambridge Instruments Canada	3,036
Borden Products Limited	2,330	Camesa Cable Limited	1,916
Borsig Hartmann Valve Limited	1,092	Camico Incorporated	1,053
Bourdeau Brothers Incorporated	5,155	Camions à Incendie Pierreville Limitée	1,815
Bow Plastics Limited	67,917	Campeau Corporation	1,221
Bowen Tools Limited	3,330	Camsco Incorporated	1,675
Brander, Richard	2,106	Can-Am Containers Limited	2,877
Branson IPC Incorporated	2,596	Can-Am Telecommunications	5,902
Branson Ultrasonics	2,051	Can Cat Company Incorporated	1,573
Bremson Data Systems	3,148	Can Drive Oceanering Limited	3,726
Bright Canning Company	2,451	Canada Alloy Castings Limited	1,583
Brinkman Instruments (Canada) Limited	4,838	Canada Cement La Farge Limited	12,774
Bristol Company of Canada	1,040	Canada Cities Service Limited	19,156
Brittain Steel	44,661	Canada Computer Products	1,526
Browning Engineering Corporation	7,773	Canada Cup—Division of Dart Products National Limited	4,083
Brown Boveri Canada Limited	22,550	Canada Envelope Company	1,408
Brown Boveri Howden Incorporated	1,195	Canada Packers Limited	4,559
Brown, Richard	1,495	Canada Systems Group (Est) Limited	2,133
Brunswick International Canada Limited	3,060	Canada's Wonderland	8,744
Bucyros Erie Company of Canada Limited	75,113	Canadair Limited	40,090
Budd Canada Limited	51,222	Canadian Banknote Company Limited	3,321
Building Products Canada Limited	3,825	Canadian Blower and Pumps Limited	2,594
Bunker Ramo	5,078	Canadian Broadcasting Corporation	33,896
Burlington Die and Casting Company Limited	3,738	Canadian Button Hole	1,982
		Canadian Curtis Wright Limited	1,934
		Canadian Duff Morton Company	6,968

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$	Cesco Pipeline Compression and Pump Division	156,758
Canadian Engineering Surveys Company Limited	15,523	Charlton JJ Company Limited	1,255
Canadian Equipment Sales and Service Company	4,960	Chatlos Systems Incorporated	4,660
Canadian Fleet Seminar	1,056	Chemacryl Plastics Limited	17,110
Canadian Forest Products Limited	1,400	Chemetics International	8,312
Canadian Fram Limited	3,608	Chemical Wash Services	49,479
Canadian Freightways Limited	2,662	Cherney Mills Incorporated	2,760
Canadian Garden Products	1,064	Chesebrough Ponds	5,024
Canadian General Electric	158,760	Cheung Medical Management Company Limited	2,670
Canadian Grain Commission	1,522	Cheviot Wheels	1,238
Canadian Gypsum Company Limited	1,272	Chevron Asphalt Limited	1,272
Canadian Hardinge Machine Tool Limited	2,826	Chevron Geoscience Company	3,069
Canadian Ingersoll Rand	16,884	Chevron Industries Incorporated	10,048
Canadian Liquid Air Limited	11,887	Chevron Standard Limited	35,748
Canadian Marconi Company	29,726	Chicopee Manufacturing Limited	1,694
Canadian Massawippi Center	214,191	Chisholm Machinery Sales Limited	1,756
Canadian National Railways	16,154	Christie Brown and Company Limited	3,257
Canadian Opera Company	199,949	Chrome Tek Plastics	1,336
Canadian Pacific Airlines	46,593	Chrysler Canada Limited	4,021
Canadian Pacific Railway	16,000	Chum Limited	1,386
Canadian Performance Distributors Limited	2,798	Cincimate Milacron Canada Limited	15,437
Canadian Pioneer Management Limited	13,213	Circle Productions	16,706
Canadian Rock Salt Company Limited	7,246	Cisco Canada Industrial Supply Services	4,471
Canadian Superior Oil Limited	16,886	City of Lethbridge	4,799
Canadian Telecommunications Group	4,390	City of Regina	1,170
Canadian Thermos Products Limited	11,062	Clays, Mark L	7,580
Canadian Timken Company	9,540	Clarex Manufacturing Limited	2,021
Canadian Tire Corporation	1,466	Clark Alex L Limited	1,202
Canadian Totalisator Company Limited	12,934	Clark Equipment of Canada Limited	2,526
Canadian Utilities Supply Limited	1,458	Coadlex Limited	1,101
Canadian Wheat Board	2,402	Coastal Tank Lines	11,655
Canadylet Limited	5,738	Cobco Canada Limited	162,913
Canalogy Group Incorporated	3,075	Cole, David	22,023
Cancoppas Limited	6,506	Cole Division—Litton Business Equipment Limited	3,553
Cannon Canada Incorporated	30,791	Coles Book Stores Limited	6,109
Canon Optics and Business Machines	2,480	Collar, Robert	1,277
Canplas Industries Limited	95,426	Collins and Aikman Limited	5,668
Canron Incorporated	10,044	Collins Canada—Division of Rockwell International	43,201
Canthern Heating	10,092	Colombia Frame Incorporated	16,612
Canvil Limited	1,185	Colson Canada Limited	3,712
Canvin Products Limited	21,242	Colt Canada Incorporated	1,070
Canwiro Incorporated	1,451	Combustion Engineering	40,072
Capilano Plastics Company Limited	59,627	Cominco Limited	1,061
Carborundum Canada Incorporated	3,864	Commercial Electronics	2,164
Cardinal River Coals Limited	19,384	Commercial Welding Company	7,547
Cardion Electronics	3,210	Commonwealth Plastics	4,570
Cargill Grain Company Limited	6,234	Communications Technology Canada Limited	55,223
Carl Zeiss Canada Limited	17,075	Compagnie Générale Electrique du Canada	3,207
Carrosseries Parke Incorporée	1,201	Compagnie Tupperware Limitée	1,558,252
Carpet Clinic	6,454	Compar Division of DGW Electric Corporation	1,912
Carrier Ontario Distributing	1,459	Comprehensive Distributors	8,158
Carriers, Ron and Associates	10,576	Comptec International Limited	1,262
Casual Import	1,016	Comptel Distribution Incorporated	1,943
Catalistic Enterprises	10,206	Computac Incorporated	1,581
Catalyst Technology Canada	30,701	Computervision Corporation	1,643
Catalytic Enterprises Limited	2,478	Computrex Centres Limited	1,088
Caterpillar of Canada Limited	1,075	Comsat General Telesystem	1,391
Caterpillar Tractor Company	1,020	Comtest Communications Products Limited	1,032
Ceda Manufacturing and Sales	1,364	Concert Productions	2,564
Cegelec Industrie Incorporée	2,355	Concord Incorporated	1,066
Celanese Canada Limited	4,949	Concordia University	4,242
Central Dynamics	18,474	Conestogo Medical Electronics Limited	2,282
Central Trust Company	1,104	Connaught Labs Limited	1,143
Centre de Recherches	2,270	Connors Brothers	5,695
		Consolidated Bathurst Incorporated	5,598

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Construction Products Incorporated	2,311	Devry Institute of Technology	1,016
Consultronics Limited	1,419	Dew Engineering and Development Limited	21,166
Conterm Limited	7,830	DiaSonics Incorporated	18,972
Continental Enso Company	1,662	Dickenson, Frank	30,150
Continental Group of Canada	1,839	Dicomed Corporation	5,511
Continuing Legal Education	1,818	Diesel Division	15,857
Contractors Machinery and Equipment	1,314	Digiseis Exploration	3,589
Control and Metering Limited	1,991	Digital Equipment of Canada	11,448
Control Data Canada Limited	8,397	Digital Telecommunications Limited	4,852
Control Lighting Limited	1,603	Digital Video Systems Incorporated	2,175
Control System Incorporated	4,214	Dillingham Corporation Canada	4,881
Convertex Limited	1,179	Direct Film Incorporated	4,288
Cooper Chapman Limited	1,389	Display Producers Incorporated	4,550
Cooper Energy Corporation	2,999	Doble Engineering Company	9,569
Cooper Energy Services Limited	28,158	Dofasco Incorporated	235,820
Copes-Vulcan Canada Limited	1,256	Dolasco Incorporated	6,451
Copper Craft Guild of Canada	60,379	Dolphin Electronics Limited	3,458
Core Laboratories Canada Limited	2,582	Dome Petroleum Limited	3,521,324
Corporation of the City of Windsor	9,206	Domglas Incorporated	7,044
Couture Alex Incorporated	2,257	Dominion Bridge Company Limited	9,628
Crescent Cheese Company	3,932	Dominion Bridge Sulzer Incorporated	13,415
Crothers Limited	12,416	Dominion Engineering Works Limited	4,541
Crouse Hinds Canada Limited	18,632	Dominion Metalwares Industry Limited	1,077
Crown Cork and Seal	1,284	Domtar Construction Materials	1,097
Crown Zellerbach Canada Limited	11,686	Domtar Incorporated	4,239
Cummins Quebec	2,905	Domtar Packaging Limited	3,113
Curllette Sales Limited	1,290	Domtar Sifto (Chemical) Limited	4,609
Curwood Packaging Canada Limited	6,612	Don Hannen Enterprises	4,248
Cyanamid of Canada Limited	18,705	Don Meirer Productions	3,421
DAF Plastics Limited	1,371	Donald K Donald Production	23,770
DGH Television Systems	2,937	Donn Canada Limited	13,330
DPM Energy Research Corporation	1,713	Donohue St Felicien	34,473
Daal Specialties Canada Limited	18,283	D'Orlon Jewellers Limited	6,087
Dairy Equipment Company	1,177	Dorr Oliver Canada Limited	3,298
Dale Payne and Associates Limited	28,042	Dosco, Melvil	3,226
Dalphin Manufacturing Incorporated	2,274	Dovemead Limited	133,455
Daniel Industries Canada Incorporated	3,828	Dover Corporation Canada Limited	5,576
Darico Equipment Limited	2,674	Dow Chemical of Canada Limited	28,332
Dawson Riddell Canada	317,992	Downmar/Alti Incorporated	6,171
Dawson, W.V.	1,336	Draycom Equipment	1,110
Dayco Canada Limited	1,847	Dresser Canada Incorporated	15,498
Dayton Walther Canada Limited	2,843	Dresser Clark—Division of Dresser Canada Incorporated	41,540
Decor Metal Products Limited	2,633	Dresser Controlled Power Limited	3,285
Deeley Fred Imports Limited	7,758	Dresser Industrial Products	1,298
Delaval Turbines Canada Limited	17,245	Dresser MacGobar Canada	6,392
Delaware Incorporated	2,299	Drummond Equipment Incorporated	4,524
Deloro Satellite Canada Limited	1,325	Drummond McCall Incorporated	11,542
Delta Data Limited	3,053	Dual Lite	1,172
Delta Electronic Incorporated	4,152	Dube, Herbert Company Limited	1,138
Delta Equipment	1,375	Dueck Film Productions Limited	2,932
Delta Systems Incorporated	9,246	Duha Printers Western Limited	1,276
Den Canada Yachts Limited	1,616	Duncan Aviation Canada Limited	2,140
Department of Energy, Mines and Resources	30,051	Dupont of Canada	241,411
Department of Environment	1,165	Duracoll Incorporated	2,678
Department of Fisheries and Oceans	8,308	Duriron Canada	3,166
Department of National Defence	37,530	Durr Industries	17,281
Department of Supply and Services	3,571	Dynacast VP Coats	1,214
Dero Enterprises Limited	8,258	Dynapro Systems Incorporated	12,998
Desa Industries of Canada Limited	27,526	Dywidag Canada Limited	3,211
Deskin Sales Corporation Limited	5,036	EBA Engineering	11,075
Detector Electronics Limited	20,714	EJ Maxwell Limitée	1,157
Detroit Edison Company	6,436	EM Television	5,466
Devro Canada Limited	2,956	ESE Limited	1,644
		ESE Limited	4,183
		EUR Control Canada Limited	2,320
		East-West Fork Trucks Limited	6,019

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Eastern Plastic Industries	7,268	Fairchild Camera and Instruments Canada Limited	9,865
Eastern Precision Casting Incorporated	1,037	Falconbridge Nickel Mines Limited	34,928
Eaton Yale Limited	1,455	Farinon Canada Limited	13,108
Eaton Yale Truck Components	1,507	Farmers and Feeders Incorporated	1,152
Ebcro Industries Limited	3,160	Farr Incorporated	77,528
Echo Bay Mines Limited	23,237	Farris, William	10,103
Eckels, Donald	11,554	Fedco Audio Laboratories Limited	12,594
Economics Laboratory Canada	22,150	Federated Co-operatives Limited	4,791
Edelman, Keith	1,736	Federated Geneo Limited	1,240
Edgewind Sales Manufacture Limited	3,817	Federation Auto Quebec GPC	5,538
Edmonton Opera Association	96,951	Ferranti Electric—Division NEI Canada	8,559
Ekco Canada Limited	46,997	Ferro Equipment Limited	1,100
El Met Parts	3,856	Fiberglass Canada Incorporated	1,124
Elan Tool and Die Limited	2,404	Fickling, Mark E	8,185
Elastometal Pacific Limited	3,633	Field Aviation Company Limited	44,584
Eldon Industries of Canada Incorporated	38,160	Filmways Productions	2,589
Electrical Terminal Corporation	1,484	Filtron	14,924
Electro Rent (Canada) Limited	127,354	Finch Bayless Equipment Company	2,770
Elektrohome Limited	18,293	Firestone Canada Incorporated	4,531
Electronic Systems Limited	60,865	Fish International Canada Limited	8,518
Electronics Canada Limited	4,308	Fisher Scientific Company	2,304
Elliott Industrial Equipment	7,411	Fisheries Research Board	1,732
Eltron Enterprises Limited	5,276	Fisheries Resource Development Limited	8,294
Emerson Electric Canada Limited	41,983	Fishery Products Limited	9,602
Emerson Instruments	6,929	Flag Oil Company	7,217
Emery Industries	5,613	Fleck Bros Limited	1,899
Employees Insurance of Wawanesa	4,270	Fletchers Limited	1,278
Emrick Plastics Limited	12,339	Flexi Coil Limited	1,249
Enactron Studios	15,402	Floating Point Systems	1,945
Energy Environmental	1,296	Florsheim Incorporated	1,562
Englander Productions Incorporated	6,140	Flour Canada	22,996
Enplas Incorporated	1,118	Fluid Air Components Incorporated	9,366
Enterprises Becwith-Bemis Incorporated	2,922	Flyer Industries Limited	9,671
Envirocon Eastern Limited	1,068	Fon Carriere Association	29,534
Envirocon Limited	3,358	Ford Motor Company of Canada Limited	87,962
Enviroengineering	1,723	Forgues Associates	12,714
Enviroglass Incorporated	3,782	Fornwald, Fred	1,066
Enviroteck Canada Limited	1,392	Forintek Canada Corporation	4,769
Equipelement de Sécurité	3,484	Fortress Mountain Resorts Limited	4,244
Equipment Tramac Limited	11,000	Foster Wheeler Limited	9,845
Equity Silver Mines Limited	1,541	Foxboro Canada Incorporated	33,084
Ernest Peitz Canada Limited	2,385	Fram Canada Limited	5,301
Esco Industrial Marketing	1,704	Francon	1,083
Esco Limited	8,211	Franklin Manufacturing Company Canada Limited	14,863
Essex International of Canada Limited	9,282	Fraser George M Limited	1,439
Essex Manufacture	1,571	Fraser Incorporated	37,741
Essex Mold Incorporated	62,039	Freedland Industries Limited	28,473
Esso Chemical	3,411	Freybe Sausage Manufacturing	1,855
Esso Resources Canada Limited	2,916	Fruehauf Canada Incorporated	1,598
Ethyl Canada	6,861	Funk, Allan	22,330
Ethyl Imco Limited	110,027	Futura Airlines Limited	3,045
Euclid Canada Limited	74,833	G and G Packaging Limited	23,354
Eurocan Pulp and Paper Company Limited	3,409	GEC Diesel Limited	4,671
Exacathern Limited	1,282	GKN Keller Canada Limited	8,633
Exco Division of Extrusion Machine Company	3,189	GLC Canada Incorporated	11,027
Execaire Aviation Limitée	36,184	GTE Sylvania Canada Limited	1,235
Exploranium/Geometries Limited	2,683	GTE Unistrut Limited	16,262
Extraordinaire	1,853	Gale Resources Limited	53,029
Exxon Minerals Limited	1,643	Galvanic Analytical Systems	1,231
F Jos Lamb Company Canada Limited	4,800	Gamma Romont Incorporated	16,712
FMC Canada Limited	3,813	Gang Mail Building Components	4,934
Faberge of Canada Limited	1,093	Gapcan Limited	3,949
Fabric Care Associates Limited	2,389	Gapco Company Incorporated	8,351
		Garrett Manufacturing Limited	9,468
		Gates Canada Incorporated	9,764
		Gay Distributing Company	2,757

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Gearmatic Company Limited	2,162	Haby Industries Limited	1,626
Gemini Outerwear Limited	3,770	Haliburton and White Limited	1,578
Genec Incorporated	8,867	Halifax Industries Limited	2,813
General Datacom Industries (Canada) Limited	17,633	Hall, GW	5,626
General Diesel Incorporated	16,712	Hall Oats	66,821
General Dynamics Electric Division	5,153	Hall Smith Company Limited	2,854
General Foods Limited	1,192	Hallmark Tools Limited	2,978
General Motors of Canada Limited	167,095	Hamilton Psychiatric Hospital	4,093
General Railway Signal Company	15,857	Hanawalt, Gerald R	10,183
General Refractories Company of Canada Limited	1,430	Hankscraft (Canada) Limited Division of Gerber (Canada) Incorporated	12,033
General Systems Research	13,158	Hannen Don Enterprises Limited	3,069
General Tire Canada Limited	3,582	Hanson Materials Engineering Western Limited	19,306
Genpok Corporation	5,052	Harkness, Jan	3,024
Genrod Limited	100,827	Harrel, Robert	17,929
Genstar	37,772	Harris Controls Limited	2,246
Genstar Instrument Rentals Limited	204,196	Harris Steel Group Incorporated	1,026
Geometric Data	21,168	Harris Systems Limited	9,930
Geophysical Services Incorporated	2,974	Hasbro Industries Limited	62,351
Gerber Scientific Instrument	1,806	Hastings Incorporated	1,544
Gerr Electro-Acoustics	3,085	Hawker Siddely Canada Limited	6,977
Gescan	1,323	Hayes Dana Limited	39,481
Getty Oil Canada Limited	1,855	Hayhoe Mills Limited	13,535
Gillette Canada Incorporated	3,916	Health and Welfare Canada	1,040
Glen Warren Productions	5,657	Henderson Barwick Incorporated	1,021
Glenbow Museum	5,195	Henderson, Kendall	20,353
Gold Medal Equipment Alberta Limited	1,354	Hercules Canada Limited	196,702
Golden Seal Productions Company Limited	65,290	Herman Scissor Lifts Limited	109,000
Golden Town Apple Products	4,655	Hewlett Packard Canada Limited	212,203
Goodfellow Shipping Agency Limited	2,768	Hicks Tool Limited	1,038
Goodrich BF Canada Incorporated	6,863	Higgins and Wilson Refrigeration Limited	1,752
Goodwood Data Systems Limited	54,615	Higgins, Hegner Cendovise	3,021
Goodyear Canada Incorporated	10,012	Highway Stamping (Windsor) Limited	6,506
Gorrie Advertising Management	21,120	Hinterhoeller Yachts Limited	5,836
Goulds Pump Canada Incorporated	1,115	Hoke Controls Limited	1,120
Government of Alberta	4,557	Holding Lumber Company	2,744
Grace WR and Company Limited	3,061	Holland RVE Limited	1,820
Gracious Living Incorporated	2,064	Home Technics Limited	5,419
Graco Children's Products Canada Limited	6,174	Honeywell Controls Limited	2,459
Graco Pumps of Canada Limited	6,458	Honeywell Limited	32,779
Grain Research Laboratory	3,211	Horton CBI Limited	1,708
Grand and Toy Limited	9,385	Hospital for Sick Children	1,873
Granit National Limitée	1,429	Houle Hi Reach Division of Herman Scissor Lifts Limi- ted	1,066
Grant Avenue Recording Studios	6,434	Hudson Bay Die Casting	3,373
Grant Geophysical Limited	35,797	Hudson Bay Mining and Smelting Company Limited	17,574
Gravure Graphics	2,300	Hughes Aircraft Company	4,475
Gray H Roy Limited	1,421	Humphrey Cosburn Plastic Limited	27,403
Grayserv Limited	13,975	Huron Productions	28,094
Great Lakes Forest Products Limited	3,568	Huron Steel Products (Windsor) Limited	99,097
Great Lakes Video	1,470	Hurum Engineering	2,444
Greater Canada Colour Printing Company Limited	11,903	Husky Injection Molding Systems Limited	6,888
Greater Niagara Association for Mentally Retarded	1,058	Hyatt Regency Hotel	1,674
Greater Vancouver Regional Library	45,235	Hydriil Canadian Company Limited	8,279
Greey Lighting Limited	2,875	Hydro Air Engineering	3,633
Grief Containers Incorporated	2,708	Hydro Metco	2,405
Griffin Canada Incorporated	1,591	Hydro Quebec	2,808
Groupe Québecor Incorporée	1,127	Hygrade Precast Concrete Company Limited	1,200
Gulbrandsen Musical Instruments Division of CBS	7,642	Hylogic Incorporated	1,306
Gulf Canada Limited	5,151	Hytel Utility Equipment Incorporated	43,648
Gulf Oil Canada Limited	50,887	IBM Canada Limited	242,393
H and R Johnson Canada Limited	1,555	ICL Computers Canada	8,103
H and S Machine Limited	22,478	IEC Holden Limited	2,558
HDC Industries	2,856	ITT Canada Limited	18,438
HISK	18,824	ITT Industries of Canada Limited	8,717
		ITT McKay Marine	11,503

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

		\$
ITW Canada Limited	2,910	
Ideal Mold Corporation Limited	3,075	
Ideal Security	7,613	
Ideal Toy Company of Canada Limited	15,038	
Identicaid Systems Incorporated	2,165	
Igloo Import and Supply Company Limited	5,080	
Image Associates	2,186	
Inco Container Canada Limited	139,690	
Impenco Limited	6,818	
Imperial Clevite Canada Incorporated	1,597	
Imperial Oil Limited	29,153	
Import Tool Company Limited	1,785	
In Place Machining Company	97,078	
Independent Testing Laboratories	1,339	
Industrial Combustion	3,148	
Industrial Health Engineering	3,221	
Industries de Plastique Lassonde	7,457	
Infotron Systems Corporation	3,363	
Ingersoll Rand Canada Incorporated	14,951	
Inmont Canada Limited	5,674	
Innotech Aviation Limited	106,077	
Institute in Basic Youth Conflicts	59,633	
Instrument Control Services	12,753	
Instrumental Rentals Canada	14,922	
Insul Coustics Incorporated	1,496	
Integrated Plastics Limited	38,623	
Intel Semiconductor Corporation of Canada	14,484	
Interfax Systems Incorporated	54,832	
Inter-Melacanca International	3,315	
Inter Technology Limited	7,518	
International Aeradio Limited	6,936	
International Aqua Blast Company	1,352	
International Fasteners Limited	9,931	
International Games of Canada	2,522	
International Harvester of Canada	9,966	
International Micro Systems	1,685	
International Minerals and Chemicals Limited	6,876	
International Paints Canada Limited	1,394	
International Parts Limited	3,558	
International Tools (1973) Limited	38,627	
International Water Supply Limited	23,426	
Interox America	16,742	
Iron Ore Company	10,554	
Irving Oil Limited	55,052	
Irving Oil Transport Limited	4,087	
Irwin Toy Limited	227,185	
Iscon	1,390	
Ivaco Rolling Mills	4,482	
JDW Sales and Service Limited	2,506	
JJ Case	10,520	
JJ Harvestore Systems	2,564	
JMR Instruments Canada Limited	28,102	
JS Redpath Limited	8,705	
JTS Computer Systems Limited	3,796	
JV Components Canada	6,306	
Jacobson Elevator Builders	1,936	
Jacuzzi Canada Limited	35,492	
Jaddco Anderson Construction Company	18,028	
Jagenberg of Canada Limited	4,734	
Jansa, Steve	20,409	
Jax Mold and Machine Limited	2,518	
Jay Plastics Company Limited	51,149	
Jeamar Winches Limited	1,035	
Jenkins Control Systems Limited	1,824	
Jensen, Clarence	13,915	
Jerome and Francis Company	12,594	
Jo-Ad Industries Limited	21,210	
John Deere Limited	13,442	
John E Rippon	14,914	
Johns Manville Company Limited	1,066	
Johnson and Johnson	17,284	
Johnson Controls Limited	2,108	
Johnson GN Equipment Company	3,847	
Johnson H and R Canada Incorporated	1,343	
Johnston Pump Company of Canada	1,155	
Joseph E Seagram and Son Limited	4,079	
Joy Manufacturing Company	1,974	
Junior League of Halifax Incorporated	2,685	
Jurdicks Enterprises Limited	1,543	
Jutras Die Casting Limited	5,729	
K and J Combiners	16,495	
K H D Canada Limited	3,100	
KSC Limited	6,773	
KSH Canada Limited	8,913	
Kalium Chemical—Division of PPG Industries Canada Limited	2,220	
Kamyr Canada Incorporated	11,865	
Kan Drill	3,026	
Kaufel Group Limited	1,503	
Kawnsr Company Limited	2,266	
Keller GKN Canada Limited	5,851	
Kellogg Salada Canada Incorporated	16,212	
Kelsey-Hayes Canada Limited	2,482	
Kemron Environmental Services	13,845	
Kemtar Incorporated	1,072	
Kendall Canada—Division of CKR Incorporated	5,601	
Kenner Products Canada Limited	565,853	
Kenroc Tools Limited	2,150	
Kenting Exploration Services	2,386	
Key Lake Mining Corporation	1,143	
Keystone Valve	23,445	
Kimball Systems—Division Litton	7,255	
Kimberley Clark Canada Limited	44,825	
Kimbley, George	3,423	
Kingbury Machine Tool Canada Limited	7,729	
Kingsway Film Limited	2,230	
Kirk Equipment Limited	5,456	
Kochums Industries	1,592	
Kodak Canada Limited	20,867	
Kombine L Sanderson	12,274	
Konar Investments	1,458	
Kontron Scientific Limited	3,890	
Koppers Company Incorporated	2,182	
Kord Products Limited	79,835	
Koret Canada Incorporated	1,168	
Kraft Limited	1,968	
Kraus Carpet Mills Limited	1,922	
Krewit-Atkinson Commonwealth	2,528	
Kurswell Computers	2,034	
Kurzweil Computer Incorporated	7,215	
Kwik Lok Limited	3,487	
LDS Church	1,483	
LGL Limited	2,762	
LOF Glass of Canada	1,805	
LR Leak Repairs Incorporated	12,066	
LTS Sales Limited	2,868	
La Co-opérative Fédérale du Québec	3,864	
La Presse Limitée	1,603	
La Société d'Exploitation	7,168	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	Mack Canada Incorporated	1,933
La Valley Industrial Plastics	2,965	MacLaren James F Limited	24,069
Lab Volt Limited	1,174	MacMillan Bloedel	25,219
Ladd Company Star '80 (The)	60,017	Madison, Scott	7,837
Lafarge Concrete Limited	1,411	Magnetic Metals Limited	33,743
Lake Ontario Cement	1,270	Maine and New Brunswick Electric Power Company Limited	12,779
Lakeside Controls	28,216	Mainroads Productions Incorporated	1,276
Lakeside Plastics Limited	15,051	Majdell Manufacturing Company	1,126
Lamb-Cargate Industries Limited	6,128	Majestic Wiley Contractor Limited	2,738
Lamb Grays Harbour Company Incorporated	1,809	Makron Engineering Limited	2,351
Langen H J and Sons Limited	8,905	Malette Waferboard	1,061
Larcan Communications	1,387	Manitoba Pool Elevators	1,237
Lawrasons Chemicals Limited	2,452	Manitoba Rolling Mills	1,076
Lawton Die Cast Company Limited	2,735	Manitoba Telephone System	5,659
Leadon Broadcasting Systems Incorporated	2,099	Mannesmann Demag Limited	1,038
Leader Sound Limited	1,966	Manufacturier Granford Incorporée	2,102
Lear Siegler Industries Limited	1,233	Manville Canada Incorporated	67,407
Leasemetrics	16,521	Maple Leaf Monarch Company	1,053
Leco Instruments Limited	154,716	Marble Arch Productions	11,621
Lee Faulkner Film Distributor	4,130	Marinav Corporation	9,280
Lefebvre et Frères	4,410	Marion Power Shovel	1,440
Les Ateliers Maritimes Tilley	69,452	Maritime Industries Limited	3,555
Les Consultants BMU	2,522	Marposh Gauges	2,255
Les Entreprises Givesso	2,036	Martin Electric of Lansing Incorporated	10,605
Les Industries Bedford	1,034	Martin Feed Mills Limited	5,750
Les Industries Cascades Limitée	15,545	Massey Ferguson Limited	14,766
Les Industries Niagara	3,674	Material Medical Bermedic Limitée	6,836
Les Papiers Perkins Limitée	16,856	Mathews LW Equipment	4,561
Les Produits de Ciment	9,410	Matrox Electronic Systems	1,599
Les Produits de Polissage	1,226	Matsushita Industrial Canada Limited	1,980
Les Produits de Sécurité	4,645	Mattel Canada Limited	176,354
Les Systèmes BMH Limitée	8,283	McCain Foods Limited	39,750
Lesney and Norseman Plastics Limited	15,054	McDonald's Restaurants	97,233
Leviton Manufacturing	2,268	McGill University	1,764
Lexalite Canada	9,120	McGraw Edison Limited	7,157
Leybold-Heraeus Canada Limited	3,509	McMecFab Incorporated	2,438
Liftquip Toyota Incorporated	1,388	McNeil Laboratories Canada Limited	5,372
Lily Cups Limited	15,157	McQuay Norris Limited	2,864
Lincoln Lanes	1,388	Medina Supply Canada Limited	5,765
Lindgren, Douglas	6,668	Megatronix Limited	2,614
Liquid Carbonic Canada Limited	71,550	Meidinger, Ken	15,792
Lisle Kelco Limited	1,458	Merck Frosst Canada	26,217
Litho Prestige Incorporated	1,101	Mercury Marine Limited	2,540
Litton Systems Canada Limited	4,871	Metal Improvement Company Incorporated	1,423
Logicon Incorporated	1,452	Metric Corporation	2,131
Lombarde, Steven	18,752	Metropolitan Wire Limited	5,211
Longford Equipment International Limited	5,358	Meyer Industries—Division of ITT	1,341
Loram Maintenance of Way Incorporated	2,268	Meyers Service and Supply Limited	1,538
Lorimar Productions	4,561	Michaud Dufresne	1,218
Lotopro Engineering and Construction Limited	1,774	Michel Simard Limited	1,606
Loverboy	3,027	Michelin Tire Canada Limited	4,421
Loverboy c/o Bruce Allen Talent Promotions	63,773	Micom Company	1,365
Lowney's Limited	2,181	Micro Consultants Incorporated	1,630
Lowrey Organ	11,302	Micro Metallurgical	2,697
Lumberyard Information Systems Incorporated	5,248	Midland Ross	2,105
Lynes United Services Limited	30,024	Migration Productions Limited	3,920
Lytle Specialties Limited	1,744	Miller Communications Systems Limited	2,661
M and K Plastics Products	30,687	Miller Construction Incorporated	5,597
M Enterprises Incorporated	1,490	Miller Paving Limited	7,819
MAN Truck and Bus Limited	75,867	Miller Pipeline Corporation	1,595
MCC Powers Limited	1,260	Milton Bradley Canada Incorporated	238,149
MICD Holding Corporation	1,293	Milton Drilling Limited	4,554
MLA Industries	2,934	Ministère des Transports	1,227
MP Representative	5,832		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Ministry of Transportation and Communication for Ontario	13,986	Newfoundland Steamships Limited	2,909
Miscoe Data Communication	1,374	Newmapals Limited	3,108
Misner Marketing Limited	1,221	Niagara Metals Limited	1,176
Mitel Corporation	9,111	Nichols RH Company Limited	2,267
Mitsubishi Canada Limited	18,167	Nicholson Murdie Machines Limited	6,577
Mitsui and Company	2,196	Nicolet Canada Limited	1,798
Mobil Oil Canada Limited	10,401	Nicolet Instrument	5,328
Modcomp Canada Limited	8,205	Nikki Holdings Limited	1,675
Mohawk Data Sciences Canada Limited	1,550	Nimbus Nine Productions Incorporated	2,475
Mohawk Industrial Uniform Supply Incorporated	1,385	Nippon Suisan Canada Limited	4,787
Monarch Plastics Limited	6,961	Nissho-Iwai Canada Limited	5,414
Mono Research Laboratories	5,221	Norab Plastic	7,898
Monroe Auto Equipment Company	1,600	Norak Steel Construction	1,177
Monsanto Canada Incorporated	33,592	Noranda Mines Limited	3,091
Montreal Locomotive Works	2,757	Norbynn Distributors	1,584
Moore Business Forms Limited	1,044	Norca Industries	2,249
Moore Instrument Company Limited	8,983	Nord Limited	7,868
Morgan Precision Tools Limited	4,879	Nordair Limited	5,620
Morris Cerullo World Evangelism	34,887	Nordson Canada Limited	15,305
Morton Chemical Limited	4,081	Norland Corporation	3,573
Morval Durofoam Limited	2,591	Normark Manufacturing	2,768
Motor Wheel Corporation of Canada Limited	68,469	Norpac Controls Limited	8,557
Motors Insurance Corporation	2,049	North American Control	2,470
Moulinex Canada Limited	5,713	North American Plastics	35,510
Movil Corporation	1,102	North American Refractories Incorporated	1,385
Muirhead Systems Limited	14,875	North American Van Lines	6,416
Multi Vans Incorporated	3,930	North Hatley Professional Design	9,759
Multilingual TV	2,406	North Sport Limited	3,004
Municipal Tank Lines	12,510	North Troy Engineering	4,610
Myers, FE	1,755	Northern Geophysical	4,521
Mylec Canada Limited	30,951	Northern Telecom	20,780
N Dex Instrument Limited	1,221	Northwest Pile Drive	11,180
NB Electric Power Commission	19,020	Nova-Alberta Corporation	41,265
NCR Canada Limited	7,066	Nova Lumber Company Limited	53,697
NCS Instrumentation Incorporated	1,373	Nova Scotia Power Corporation	2,632
NEI Canada Limited	7,395	Nova Scotia Research Foundation	4,090
NEI Parsons (Canada) Limited	5,103	Novotmy Alex Limited	3,245
NI Shaffer Limited	2,518	Nowasco Well Service Limited	3,926
NLB Corporation	2,204	Noxzema Incorporated	1,005
NS Electronics Limited	2,454	Nu Dell Plastics Limited	5,293
NS Tractors and Equipment Limited	1,369	Nutone Electrical Limited	2,285
Nanisivik Mines Limited	5,102	OB Canada	1,056
National Auto Radiator Manufacturing Company Limited	3,553	OE McIntyre Limited	9,377
National Cash Register Company of Canada Limited	1,866	OJ Pipelines Limited	91,453
National Research Council of Canada	12,877	Oakville Stamping and Bending Limited	4,229
National Rubber Company Limited	71,570	Occidental Life Insurance	3,773
National Trailer and Truck Equipment	25,521	Ocean Harvesters	5,557
Navair Limited	4,072	Ocean Mail Foods	1,112
Nei Parsons Canada	1,873	Ocean Research	1,074
Neil Muvey Association	2,541	Okanagan Harvestore Systems	5,307
Neilson Wm Company Limited	2,253	Olin Fibre Corporation	7,137
Nelson Steel Company Limited	3,159	Olivetti Canada Limited	6,342
Nelsons Dairy Limited	5,375	Olsonite Company Limited	16,821
Neo Industries Limited	2,497	Omnibus Video Incorporated	5,404
Nessei Sanyo Canada Incorporated	1,886	Omnitek Graphics Systems Incorporated	11,616
Nestier Canada Incorporated	118,464	Omnitronix Limited	2,649
Nestle Enterprises Limited	4,364	Omnium Medical Devices of Canada Limited	4,946
Network Consulting Group	2,261	Omstead Foods Limited	4,839
New Breed Moving Corporation	22,352	Ontario Hydro	24,573
New York Air Brake Company	2,328	Ontario Ministry of Health	2,578
Newfoundland Scale Company	2,017	Ontario Northland Railway	1,474
		Ontario Paper Company Limited	10,457
		Opticon Corporation	2,338
		Optikon Corporation Limited (The)	5,324
		Ormond Industrial Tools Limited	1,353
		Ortho Instruments	5,748

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Osakis Silo	1,083	Play Division of Bradley Fenn Enterprises Incorporated	1,290
Otis Engineering Company Limited	3,437	Playtoy Industries Incorporated	14,474
Outaouais Regional Community Transit Commission	1,034	Polysar Limited	17,455
Outboard Marine Corporation of Canada	137,427	Polysystem Machinery Manufacturing Incorporated	1,713
Overdrive Trips	23,788	Polytronic ABA Target Systems	9,165
Overland Coach Incorporated	19,688	Port Weller Dry Docks Limited	4,529
Overland Western Limited	1,265	Potash Corporation of Saskatchewan Mining Limited	1,186
Owen Thomas Products	7,384	Power Sales Company Limited	1,652
Oxy Metal Finishing	1,134	Poyton Vector Corporation	1,921
PCA International	13,706	Pratt and Whitney Aircraft of Canada Limited	129,380
PCA Teleproductions	6,809	Prebec Incorporated	11,849
PCL Construction Limited	39,196	Precision Valve Canada Limited	6,291
PPG Industries Canada Limited	38,559	Preston Phipps Incorporated	1,060
Pacific Noise Barriers	2,698	Prism Hospital Systems	1,883
Pacific Truck and Trailer Limited	6,312	Proctor and Gamble Incorporated	50,504
Pacific Western Airlines	6,803	Production Plastics Company Limited	7,703
Package Machine Company	1,375	Proline Pipe Equipment Limited	18,814
Page Wilson Corporation	4,587	Promag Mounting	4,889
Pala International Corporation	119,592	Promecam Canadian	1,574
Panofor Incorporated	1,100	Purdy, Bill	1,125
Par Microsystems Corporation	2,916	Purity Packaging Limited	2,376
Paradyne Canada Limited	14,814	Pyrotronics Canada Limited	7,604
Parc Aero Montreal	3,668	Quadra Construction Company	24,706
Parker Brothers Division of General Mills Canada Limited	157,243	Quantas Airways Limited	1,077
Parker Brothers Games Limited	235,291	Quasar Helicopters Limited	1,791
Parkson Corporation	11,147	Quebec Gear Works Limited	1,543
Payton Associates Incorporated	1,896	Quebecair Incorporated	15,093
Paul Wurth Limited	16,302	Quindar Products Company Limited	7,524
Pauls Hauling Company	38,361	Quinton Instruments Company	6,005
Pavaille Canada Incorporated	2,331	Quisenberry, Glen	31,296
Peabody Engineering (Canada) Limited	11,520	Qume Limited	4,192
Peerless Plastics Limited	9,160	R and C Roll Grinder	1,723
Pemberton CA and Company	2,816	R Angus Alberta Limited	2,427
Pembina Controls Limited	2,159	RCA	16,827
Peninsula Fittings	3,617	RJ Cooper Services Limited	63,437
Pennwalt of Canada Limited	33,029	ROR Associates	49,140
Perfection Automotive Products Windsor Limited	1,062	RVR Donald	2,753
Perkin Elmer Canada Limited	10,021	Racal Decca Canada Incorporated	3,646
Perkins Engines Canada Limited	1,201	Radionics Limited	12,711
Peter Austin—Division of Kelton Corporation Limited	12,968	Radionics Scientific Limited	1,690
Peter Kiewit and Sons	16,540	Ramtek Corporation	2,019
Peter Popoff Evangelistic Association	3,120	Randim Marketing Incorporated	2,533
Peters, Daniel	2,378	Rattei, Tony	17,238
Petro Canada Exploration Incorporated	46,468	Rawlings Sporting Goods Company	12,418
Petrolite Corporation of Canada Limited	9,948	Rayco Stamping Products Limited	1,383
Petrosar Limited	26,786	Raymond Concrete Pile Company Limited	28,092
Petty Ray Geophysical	45,734	Raytheon Company	4,276
Phalo-OSD	2,148	Real People	5,931
Philips Electronics Limited	33,042	Recognition Equipment Limited	1,481
Philips Test and Measuring Incorporated	7,895	Record Plant Studios	41,644
Phillips Extruded Products Limited	85,670	Red Deer Regional Hospital	8,263
Photo Importing Agencies Limited	2,242	Redburn RG Limited	1,352,083
Picker Canada Limited	35,347	Redirack Industries Limited	11,336
Picker International Canada	7,229	Reflex Division of International Tools (1973) Limited	74,443
Pierce and Stevens Limited	1,454	Refron Scientific	1,202
Pirelli Cables Limited	1,447	Regal Tool and Mould	1,427
Pitney Bowes of Canada Limited	7,127	Reliance	2,943
Plains Exploration	1,272	Reliance Electric Limited	8,282
Plasser Canada	27,395	Relmech Manufacturing Limited	1,889
Plastique Daniel Leblanc Limitée	1,463	Rental Electronics Limited	264,077
Plastique JCN Incorporated	13,079	Resources Rental Limited	1,430
Plax Division of Bradley-Fenn	79,167	Reuters Limited	17,173
		Rexnord Canada Limited	4,867
		Reynolds French and Company	2,321
		Rich Products of Canada Limited	3,935
		Richard Wilcox of Canada	2,922

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Riley Beaird Company	2,279	Seamen, Virgil	4,870
Riley Stoker Corporation	22,617	Searle GD and Company of Canada Limited	5,620
Riverside Fisheries Limited	1,073	Seckman Instrument	1,324
Roach, Hazel	1,693	Seer Industries Limited	2,320
Robert Berning Productions	1,344	Sefel Geophysical	2,294
Robert Mitchell Incorporated	9,251	Sentinel Technical Services Limited	4,369
Rockwell International Canada Limited	48,868	Sentral Systems Limited	1,774
Rohm and Haas Canada Limited	2,725	Shell Canada Limited	27,867
Ron Carrière and Associates	13,754	Shell Canada Resources Limited	5,206
Ronalds Federated Limited	1,329	Shellcast Foundries Incorporated	1,746
Ronalds Printing Division	6,474	Sheller Globe of Canada Limited	6,389
Roselund, Lance	1,449	Shelley Machine	1,684
Rosemount Instruments Limited	2,198	Sherritt Gordon Mines Limited	79,946
Ross Equipment Limited	2,048	Sherway Gardens	1,263
Ross Hill Controls Limited	2,748	Shielding Environment Limited	13,422
Royal Bank of Canada	16,743	Shop Vac of Canada Limited	31,721
Royal Canadian Mounted Police	2,559	Siemens Electric Limited	13,867
Rubbermaid Canada Limited	771,884	Sierra Research Corporation	2,324
Ruffians, The	3,813	Sigma Design Incorporated	3,400
Rush Productions	735,364	Sigma Research	1,185
Ryka Blow Molds Limited	13,013	Signiacom Systems Incorporated	1,243
S and C Electric Canada Limited	10,521	Signode Canada Limited	8,987
S Coorsh and Sons	12,982	Silver Grizzly Timber	3,251
SF Visual Electronics Limited	3,351	Simalax Manufacturing Company Limited	2,522
SGS Central Services Incorporated	10,613	Simark Controls Limited	1,034
SGS Supervision Services Incorporated	14,546	Simmonds AC and Sons Limited	5,221
SMC (Simpsons Manufacturing Company)	1,103	Simplot Chemicals Limited	1,935
S Madrill Limited	19,820	Sinclair and Balenite Company	1,198
SNC Group	1,296	Sinclair Radio Laboratories Limited	7,147
SPR Canada Incorporated	3,357	Singer Company of Canada	2,016
SPR Control Systems Limited	5,625	Sinterings—Division Bundy of Canada	1,052
SS Corrugated Limited	1,995	Smart Alexander D Limited	10,878
Safety Supply Company	1,158	Smidh and Company	2,729
Saga c/o CBM Management Incorporated	62,638	Smidh FL and Company	87,139
Sailer Micro Products Limited	3,887	Smith FL Company of Canada Limited	1,034
Saint Alexander Advertising	1,724	Smithers Oasis of Canada	1,735
Saint Anne Chemical Company Limited	16,029	Smithers of Canada Limited	1,684
Saint Anne Nackawic	3,043	Smell Environment Group	21,743
Saint John Building Company (1982)	40,711	Societa Cavi Pirelli SPA	70,231
Saint John Shipbuilding and Drydock Company Limited	3,701	Société Canadienne des Métaux Reynolds Limitée	8,020
Saint Mary's Cement	1,149	Société des Loteries et Courses du Québec	15,166
St Lawrence Reactors Limited	1,727	Société Radio-Canada	1,414
St Lawrence Starch Company Limited	2,624	Solar Turbines Canada Limited	38,182
St Regis (Alberta) Limited	5,527	Solaray Division of Sunbeam Corporation (Canada) Limited	101,300
Samsonite of Canada	1,344	Solatech Incorporated	22,849
Samuel Sons and Company Limited	2,133	Solid Controls Incorporated	2,051
Sanair	37,608	Somerville Belkin Industries	21,846
Sandvik Process Systems	19,274	Somitomo Canada Limited	8,419
Sanivan Incorporated	2,380	Sonolab Incorporated	2,758
Saskatchewan Power Corporation	33,966	Sony of Canada	23,315
Saskatchewan Telephone	2,539	Sound Interchange	5,661
Satel Consultants Limited	1,892	Soundstage Studios	2,440
Sauter Corporation	26,411	Southam Incorporated	2,268
Sayler, Chester	7,812	Southland Canning Company	8,888
Scantrade International Limited	17,355	Spar Aerospace Products Limited	6,895
Schlumberger of Canada Limited	38,374	Sparton of Canada Limited	3,690
Schmitter Car Heating Limited	1,514	Sparton Tool and Mold Limited	4,524
Schneider JM Incorporated	9,434	Speciality Cast Metals Limited	2,373
Scientific Atlantic Canada	44,394	Speed Sport Promotions	44,977
Scott Paper Limited	2,133	Speed Sport Show	65,051
Seaforth Fednav Incorporated	2,091	Sperry Gyroscope—Division of Sperry Incorporated	2,152
Seagrams Company Limited	1,827	Sperry Incorporated	4,336
Sealand Helicopters	29,963	Sperry Incorporated Newholland Division	2,664
		Sperry Vickers Division	7,395
		Spun Steel Limited	1,062

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

NATIONAL REVENUE—Continued		\$	
CUSTOMS AND EXCISE—Continued			
	\$		
Square D Company of Canada Limited	52,697	Tara Marketing Corporation	11,423
Squibb and Sons Limited	5,879	Tarxien Company Limited	4,647
Stablex Canada Limited	1,746	Tasman Scientific Industries	1,845
Standard Aero Limited	15,738	Taylor Forge Limited	19,380
Standard Brands Canada Limited	4,552	Techmet Canada Limited	24,621
Standard Modern Tool Company	1,960	Technical Arts Limited	4,840
Standard Plastics Limited	6,066	Technical Marketing Associates	5,702
Standard Pressure Pipe Company	1,922	Technicare	10,875
Standard Telefon Kabel Fabrik	16,707	Tekscience	7,096
Stanley Door Systems	7,195	Tektronex Canada Incorporated	18,090
Stanton Pipe Limited	1,065	Tele-Radio Systems Limited	1,961
Star Cinema	1,963	Telebec Limitée	3,244
Star Headlight and Lantern Company	1,425	Teleglobe Canada Limited	251,266
Star Kommand Productions (1978) Limited	2,159	Telemetropole Incorporated	9,861
Starcraft	15,980	Teleton Limited	4,907
Starks, W Dale	3,385	Teletype Corporation	1,286
Starrett LS Company of Canada	11,249	Telex-Tulsa Computer Limited	1,994
State Farm Mutual Auto Insurance Company	10,128	Tembec Incorporated	1,384
Steck Equipment c/o Western Fair	2,452	Temcor	1,170
Steelcase	7,451	Teradyne Central Incorporated	7,498
Steelfel Laboratory	1,062	Terry Flood Management	45,139
Stelco Incorporated	3,758	Test Technology	5,599
Stemco Canada Limited	7,371	Texaco Canada Limited	7,290
Stephens Adamson Division	2,433	Texas Instruments c/o Geophysical Services	2,509
Stevens Hepmer Company Limited	20,091	Texscan Communications Incorporated	3,770
Stevens Manufacture	1,182	The Analysts of Canada	1,583
Steward and Stevenson	7,630	The Cadre Corporation	1,672
Stokeley Van Camp	23,293	The Kerbaw Company	6,094
Storage Technology of Canada Limited	7,945	The Ohio Art Company	3,184
Stowe Woodward Company Limited	4,746	The Oshawa Group	1,009
Strange Invaders Company	16,921	The Price Company Limited	15,307
Streamline Copper and Brass	1,518	The Schurman Machinery Company	2,339
Streit, Freddie	47,029	Thermo Kinestics Company Limited	2,067
Structural Dynamics Research	3,830	Thetford Sanitation Limited	2,773
Studer Rexov Canada Limited	1,310	Thompson, GA	1,712
Subaru Auto Canada Limited	15,700	Thomson CSF Canada Limited	6,839
Sulzer Canada Incorporated	2,299	Thorsystem Products of Canada Limited	4,877
Sumitomo Canada Limited	37,834	Thorvin Electronics Incorporated	3,245
Sun Electric Corporation Industrial Systems Division	3,871	Three M Canada Incorporated	16,967
Sun Life Assurance Company of Canada	1,456	Tilco Plastics Limited	11,679
Sunbeam Corporation of Canada Limited	7,504	Timeplex Incorporated	13,277
Suncor Incorporated	7,501	Tip Top Products Limited	1,391
Suncor Limited	65,538	Toet, Dick	1,368
Sunds Defibrator Incorporated	3,249	Toga Manufacturing Company	14,631
Sunnybrook Hospital	1,100	Toledo Scales	7,364
Suntester Equipment Central	1,613	Tonka Corporation	1,269,575
Supply and Services Canada	4,034	Torin Manufacturing (Canada) Limited	20,816
Survival of Man Limited	1,132	Toronto Argonaut Football Club	1,699
Sweeney, Dale A	3,779	Toronto Star Newspaper	1,077
Sweeney, Loran	3,448	Toshiba International Company	2,665
Sweeney, Tom	4,760	Toshiba Machine Company	2,818
Sweco Canada Limited	7,146	Trancan Electronics Corporation	1,340
Switching Division of Mitel Corporation	4,275	Trane Company of Canada Limited	14,848
Sydmark Marketing Corporation	1,249	Trane Services	6,962
Symak Sales Company	13,577	Trans Canada Pipelines	43,220
Syncrude Canada Limited	3,918	Transalta Utilities Corporation	8,927
Sytec Limited	1,856	Transmatron Canada Incorporated	1,152
TDW Sales and Service Limited	13,639	Transport Canada	73,876
TTI Geotechnical Resources	1,573	Travelodge International Incorporated	1,146
TVW Paper Machines Incorporated	71,173	Trench Electric Limited	1,077
Taillefer Foods	15,483	Tri-Canada Incorporated	1,920
Tamrock Canada	14,160	Tri-Way Machine Limited	1,955
Tandem Computers Canada Limited	2,910	Trim Trends Canada Incorporated	68,223
		Trimac Transportation Systems	11,301
		Triumph Limited	16,368
		Trulite Industries Limited	1,524

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Tubular Services	4,417	Waters Scientific Limited	2,015
Tucker Plastic Products Limited	52,649	Webb Jere Limited	1,995
Tupperware Company A Division of Dart Industries	918,676	Webb Scott Equipment Company	7,385
Turbo Resources Limited	2,257	Webster Instruments Limited	3,218
Turbon Plastics Incorporated	4,351	Weldwood of Canada Limited	2,502
Turzillo Contracting Company	1,235	Wellhead Controls Limited	7,968
Twin Disc Incorporated	3,937	Wells Fargo Alarms Service of Canada	1,304
Tycos Tool and Die	4,899	Wendling, Mark	5,997
Tyme Systems Limited	1,107	West Coast Drugs Limited	1,064
Underwater Tel Eye Equipment	27,448	Westcoast Wires—Division of JWI Limited	1,527
Uni Tel Limited	3,114	Westech Industrial Limited	37,504
Unican Security Systems Limited	8,570	Westech Instruments Limited	6,466
Unicor Industries Incorporated	36,056	Western Construction and Lase Supply	1,192
Union Carbide of Canada Limited	29,089	Western Coring and Equipment	14,247
Uniroyal Limited	13,067	Western Exhibition	1,507
Unit Rig Equipment Company Canada Limited	1,311	Western Geophysical Company	28,501
United Parcel Service Canada	13,493	Western Peripherals Limited	2,510
Universal Video Projection	2,610	Western Stress Relieving Services Incorporated	20,174
University of Alberta Hospital	1,085	Western Totalisator	4,427
University of British Columbia	9,649	Westfair Foods Limited	3,422
University Press	1,529	Westinghouse Canada Limited	57,975
Upton Bradeen and James Limited	1,114	Westinghouse Electric Corporation	1,089
Vachon Incorporated	1,377	Westronic Systems Limited	1,058
Vacuum Anchor Corporation	15,592	Westwood Pharmaceuticals Limited	1,641
Valenite-Modco Limited	9,615	Weyerhaeuser Canada Limited	7,361
Valiant Machine and Tool Incorporated	3,173	Wheaton Cast O Wax Limited	1,840
Vancouver Cablevision (1976) Limited	9,565	Wheeling Industries of Canada	2,489
Vancouver Magazine Service Limited	1,368	Whistler Mountain Ski Area	13,707
Vancouver Museums	1,612	Whistler, SB	2,740
Vancouver Opera Association	7,914	White Radio Company	13,228
Vancouver Public Library	5,436	White William F Limited	2,464
Vancouver Shipyards Company Limited	5,912	Whiteware Creations Limited	1,207
Vannetter HE Limited	2,689	Wickman AC Limited	9,553
Varian Associates of Canada Limited	5,060	Wiedemann Division Warner Swasey	2,442
Vec Tel Petroleum Services	1,985	Wiik and Hoeglund Canada Limited	41,576
Veeder Root of Canada Limited	1,345	Wil Rich Incorporated	3,483
Vermeer Manufacturing Company	8,328	Willer Engineering Limited	5,879
Veronics Instruments Incorporated	1,222	Willis, Charles A	1,217
Versatile Vickers Incorporated	158,097	Willmar Window Industries Limited	3,644
Vetco Incorporated	17,151	Wilron Equipment Limited	1,798
Vetco Offshore Canada Limited	1,891	Wiltron Instruments Limited	3,952
Victaulic Company of Canada Limited	13,824	Windsor Mold Incorporated	1,892
Vidar—Division TRW Canada Limited	3,157	Winvan Distributors Limited	1,427
Video Production Associates	2,481	Wirth Limited	1,351
Vine, Harold	3,291	Wismer and Becker Incorporated	1,046
Visipak Company	3,201	Wood Enterprises	14,073
Vitex Systems Incorporated	4,880	Woodbridge Moulded Products Limited	13,176
Volkswagen Canada Incorporated	15,546	Woodhead Industries Canada	4,206
Volvo Canada Limited	4,868	Woodstone Foods Limited	5,071
Vopni Press	1,163	Woodstream Corporation	65,374
WA Whitney of Canada	1,403	Woodward Governor Company	7,703
WG Sloan Industries	2,927	Woodward Stores (Vancouver)	3,341
WM Tool Company Limited	1,818	Wormald Fire Systems Incorporated	5,982
WRIB Manufacturing	1,945	World Contract Stress Corporation	4,347
Wabco Equipment of Canada Limited	5,853	World View Television Limited	4,813
Wadzeck, D	1,101	Wright Wm E Company of Canada Limited	4,474
Wacker Canada Limited	18,871	Wylain of Canada Limited	70,738
Wagner Drill Rigs	7,433	Xerox of Canada Limited	4,865
Wahl Clipper Corporation of Canada	5,272	York Far Division of Canada	1,058
Wajax Industries Limited	9,763	York Fluid Controls	1,545
Walbar Machine Products of Canada	23,106	Yule Hyde Associates Limited	6,153
Wall CR and Company Limited	1,340	Yung, Leroy	2,735
Warner Lambert Canada Limited	4,754	Z and W Foods Limited	4,709
		Zanette Projects	5,379
		Zen Precious Metals	16,395
		Zenith Radio Corporation	1,024

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Zimmar Company	2,706	PC 1974—1434, June 20, 1974	72,398
Zimpro Incorporated	1,161	PC 1974—1515, June 27, 1974	16,766
Zone Productions	272,797	PC 1974—1612, July 16, 1974	31,325
Remissions of less than \$1,000	586,462	PC 1974—1658, July 23, 1974	22,460
	36,487,039	PC 1974—1735, July 30, 1974	1,277
		PC 1974—1736, July 30, 1974	338,007
		PC 1974—1737, July 30, 1974	5,270
		PC 1974—1823, August 6, 1974	22,702
		PC 1974—1873, August 14, 1974	61,009
		PC 1974—2064, September 17, 1974	90,134
		PC 1974—2065, September 17, 1974	155,676
		PC 1974—2066, September 17, 1974	51,151
		PC 1974—2138, September 24, 1974	158,401
		PC 1974—2185, October 1, 1974	28,865
		PC 1974—2242, October 8, 1974	14,918
		PC 1974—2326, October 22, 1974	2,435
		PC 1974—2327, October 22, 1974	3,066
		PC 1974—2427, November 5, 1974	42,412
		PC 1974—2486, November 12, 1974	11,427
		PC 1974—2520, November 19, 1974	55,135
		PC 1974—2723, December 10, 1974	16,138
		PC 1974—2724, December 10, 1974	13,791
		PC 1974—2791, December 17, 1974	196,232
		PC 1975—34, January 16, 1975	75,938
		PC 1975—35, January 16, 1975	41,460
		PC 1975—126, January 23, 1975	57,997
		PC 1975—187, January 28, 1975	62,835
		PC 1975—244, February 4, 1975	12,459
		PC 1975—294, February 4, 1975	176,998
		PC 1975—408, February 25, 1975	72,431
		PC 1975—409, February 25, 1975	14,534
		PC 1975—500, March 4, 1975	29,976
		PC 1975—555, March 11, 1975	119,881
		PC 1975—667, March 25, 1975	67,456
		PC 1975—668, March 25, 1975	42,529
		PC 1975—769, April 8, 1975	1,071
		PC 1975—836, April 15, 1975	354,202
		PC 1975—837, April 15, 1975	56,385
		PC 1975—981, April 29, 1975	6,974
		PC 1975—982, April 29, 1975	72,290
		PC 1975—1086, May 13, 1975	37,055
		PC 1975—1153, May 20, 1975	19,888
		PC 1975—1195, May 27, 1975	35,216
		PC 1975—1254, June 3, 1975	100,332
		PC 1975—1341, June 12, 1975	19,525
		PC 1975—1393, June 17, 1975	27,423
		PC 1975—1512, July 3, 1975	93,341
		PC 1975—1565, July 8, 1975	15,722
		PC 1975—1709, July 22, 1975	117,858
		PC 1975—1838, July 29, 1975	93,181
		PC 1975—1961, August 27, 1975	25,755
		PC 1975—2027, August 27, 1975	65,479
		PC 1975—2028, August 27, 1975	73,464
		PC 1975—2097, September 11, 1975	31,621
		PC 1975—2262, September 25, 1975	140,448
		PC 1975—2388, October 9, 1975	117,497
		PC 1975—2389, October 9, 1975	2,742
		PC 1975—2390, October 9, 1975	22,428
		PC 1975—2551, October 28, 1975	32,790
		PC 1975—2619, November 7, 1975	304,121
		PC 1975—2620, November 7, 1975	11,281
		PC 1975—2702, November 18, 1975	5,331
		PC 1975—2805, December 2, 1975	64,562
		PC 1975—2944, December 18, 1975	1,030
		PC 1975—2945, December 18, 1975	70,225
		PC 1975—2946, December 18, 1975	18,685
PC 1972—424, March 7, 1972	12,914		
PC 1972—3041, December 19, 1972	2,665		
PC 1973—117, January 16, 1973	5,375		
PC 1973—216, January 30, 1973	1,449		
PC 1973—365, February 13, 1973	1,430		
PC 1973—1416, June 5, 1973	1,340		
PC 1973—1792, June 26, 1973	1,147		
PC 1973—2687, September 11, 1973	4,413		
PC 1973—3171, October 16, 1973	2,264		
PC 1973—3172, October 16, 1973	1,008		
PC 1973—3448, October 30, 1973	1,678		
PC 1973—3821, December 11, 1973	1,416		
PC 1973—4044, December 18, 1973	2,944		
PC 1974—26, January 8, 1974	9,587		
PC 1974—27, January 8, 1974	18,109		
PC 1974—88, January 15, 1974	12,791		
PC 1974—249, February 12, 1974	25,733		
PC 1974—250, February 12, 1974	20,246		
PC 1974—251, February 12, 1974	70,300		
PC 1974—252, February 12, 1974	3,858		
PC 1974—397, February 26, 1974	5,909		
PC 1974—398, February 26, 1974	7,616		
PC 1974—480, March 5, 1974	7,421		
PC 1974—548, March 12, 1974	415,724		
PC 1974—684, March 26, 1974	23,317		
PC 1974—685, March 26, 1974	60,996		
PC 1974—767, April 2, 1974	182,625		
PC 1974—928, April 23, 1974	54,873		
PC 1974—929, April 23, 1974	120,813		
PC 1974—1064, May 7, 1974	3,154		
PC 1974—1123, May 14, 1974	65,281		
PC 1974—1222, May 30, 1974	96,192		
PC 1974—1223, May 30, 1974	20,211		
PC 1974—1297, June 6, 1974	5,513		
PC 1974—1433, June 20, 1974	57,358		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

NATIONAL REVENUE—Continued		\$	
CUSTOMS AND EXCISE—Continued			
	\$		
PC 1975—3040, December 23, 1975	33,004	PC 1977—691, March 17, 1977	2,095
PC 1976—93, January 20, 1976	20,203	PC 1977—877, March 30, 1977	39,581
PC 1976—94, January 20, 1976	14,118	PC 1977—878, March 30, 1977	2,748
PC 1976—209, February 3, 1976	97,457	PC 1977—981, April 5, 1977	27,292
PC 1976—326, February 17, 1976	76,912	PC 1977—982, April 5, 1977	15,496
PC 1976—437, February 26, 1976	2,987	PC 1977—1086, April 21, 1977	17,828
PC 1976—438, February 26, 1976	24,501	PC 1977—1087, April 21, 1977	1,874
PC 1976—491, March 2, 1976	55,761	PC 1977—1249, May 5, 1977	16,888
PC 1976—492, March 2, 1976	13,470	PC 1977—1250, May 5, 1977	60,916
PC 1976—662, March 25, 1976	40,763	PC 1977—1251, May 5, 1977	103,110
PC 1976—663, March 25, 1976	103,635	PC 1977—1418, May 19, 1977	92,754
PC 1976—665, March 25, 1976	26,256	PC 1977—1419, May 19, 1977	59,003
PC 1976—876, April 13, 1976	55,996	PC 1977—1420, May 19, 1977	25,559
PC 1976—877, May 11, 1976	14,338	PC 1977—1422, May 19, 1977	6,070
PC 1976—1109, May 11, 1976	84,280	PC 1977—1423, May 19, 1977	27,728
PC 1976—1110, May 11, 1976	127,924	PC 1977—1736, June 23, 1977	52,706
PC 1976—1111, May 11, 1976	21,713	PC 1977—1737, June 23, 1977	41,469
PC 1976—1169, May 18, 1976	28,013	PC 1977—1738, June 23, 1977	54,299
PC 1976—1385, June 8, 1976	7,665	PC 1977—1740, June 23, 1977	59,990
PC 1976—1386, June 8, 1976	30,337	PC 1977—1741, June 23, 1977	2,221
PC 1976—1387, June 8, 1976	63,547	PC 1977—1927, July 7, 1977	131,261
PC 1976—1453, June 15, 1976	51,578	PC 1977—1928, July 7, 1977	51,497
PC 1976—1621, June 29, 1976	17,537	PC 1977—1929, July 7, 1977	34,325
PC 1976—1622, June 29, 1976	9,115	PC 1977—2006, July 14, 1977	34,961
PC 1976—1730, July 6, 1976	38,867	PC 1977—2083, July 21, 1977	7,624
PC 1976—1792, July 13, 1976	58,307	PC 1977—2084, July 21, 1977	1,615
PC 1976—1873, July 20, 1976	37,116	PC 1977—2177, July 28, 1977	56,274
PC 1976—1874, July 20, 1976	7,188	PC 1977—2314, August 10, 1977	40,759
PC 1976—1929, July 27, 1976	32,064	PC 1977—2315, August 10, 1977	24,558
PC 1976—2005, August 5, 1976	8,805	PC 1977—2316, August 10, 1977	82,717
PC 1976—2167, September 8, 1976	11,750	PC 1977—2429, August 31, 1977	31,915
PC 1976—2338, September 21, 1976	18,943	PC 1977—2430, August 31, 1977	74,292
PC 1976—2339, September 21, 1976	60,301	PC 1977—2544, September 15, 1977	172,769
PC 1976—2340, September 21, 1976	55,783	PC 1977—2545, September 15, 1977	24,765
PC 1976—2341, September 21, 1976	38,754	PC 1977—2722, September 29, 1977	112,189
PC 1976—2468, October 7, 1976	94,786	PC 1977—2723, September 29, 1977	31,100
PC 1976—2469, October 7, 1976	114,985	PC 1977—2724, September 29, 1977	179,716
PC 1976—2470, October 7, 1976	1,120	PC 1977—2725, September 29, 1977	260,118
PC 1976—2528, October 14, 1976	2,981	PC 1977—2895, October 13, 1977	33,530
PC 1976—2529, October 14, 1976	13,818	PC 1977—2896, October 13, 1977	61,172
PC 1976—2650, October 28, 1976	104,843	PC 1977—3041, October 27, 1977	371,345
PC 1976—2651, October 28, 1976	180,619	PC 1977—3042, October 27, 1977	134,558
PC 1976—2935, November 25, 1976	12,887	PC 1977—3043, October 27, 1977	31,574
PC 1976—2936, November 25, 1976	241,443	PC 1977—3182, November 10, 1977	12,456
PC 1976—2937, November 25, 1976	17,416	PC 1977—3183, November 10, 1977	34,843
PC 1976—3047, December 9, 1976	42,241	PC 1977—3184, November 10, 1977	2,042
PC 1976—3202, December 23, 1976	36,720	PC 1977—3244, November 17, 1977	18,956
PC 1977—37, January 13, 1977	36,305	PC 1977—3245, November 17, 1977	15,546
PC 1977—138, January 27, 1977	71,579	PC 1977—3369, December 1, 1977	9,481
PC 1977—139, January 27, 1977	1,772	PC 1977—3370, December 1, 1977	7,472
PC 1977—140, January 27, 1977	305,963	PC 1977—3371, December 1, 1977	178,405
PC 1977—141, January 27, 1977	116,048	PC 1977—3372, December 1, 1977	55,303
PC 1977—304, February 10, 1977	16,363	PC 1977—3513, December 15, 1977	5,004
PC 1977—417, February 24, 1977	47,348	PC 1977—3625, December 22, 1977	19,567
PC 1977—418, February 24, 1977	16,260	PC 1977—3626, December 22, 1977	22,029
PC 1977—419, February 24, 1977	2,690	PC 1977—3627, December 22, 1977	61,634
PC 1977—546, March 3, 1977	30,463	PC 1977—3629, December 22, 1977	12,020
PC 1977—612, March 10, 1977	5,037	PC 1977—3630, December 22, 1977	1,717
PC 1977—613, March 10, 1977	20,198	PC 1978—116, January 19, 1978	25,841
PC 1977—688, March 17, 1977	2,302	PC 1978—117, January 19, 1978	2,644
PC 1977—689, March 17, 1977	7,027	PC 1978—201, January 26, 1978	153,048
PC 1977—690, March 17, 1977	51,091	PC 1978—202, January 26, 1978	14,464
		PC 1978—293, February 2, 1978	16,407
		PC 1978—294, February 2, 1978	50,000
		PC 1978—363, February 9, 1978	24,908
		PC 1978—525, February 23, 1978	53,150

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1978—526, February 23, 1978	94,527	PC 1978—3555, November 23, 1978	22,741
PC 1978—527, February 23, 1978	6,728	PC 1978—3556, November 23, 1978	1,023
PC 1978—528, February 23, 1978	4,456	PC 1978—3557, November 23, 1978	8,440
PC 1978—612, March 2, 1978	1,044	PC 1978—3624, November 30, 1978	50,506
PC 1978—613, March 2, 1978	8,600	PC 1978—3625, November 30, 1978	3,018
PC 1978—614, March 2, 1978	65,057	PC 1978—3753, December 12, 1978	198,617
PC 1978—690, March 7, 1978	82,727	PC 1978—3754, December 12, 1978	53,494
PC 1978—770, March 16, 1978	8,346	PC 1978—3755, December 12, 1978	10,580
PC 1978—771, March 16, 1978	7,608	PC 1979—80, January 18, 1979	55,011
PC 1978—870, March 23, 1978	24,894	PC 1979—81, January 18, 1979	65,321
PC 1978—871, March 23, 1978	18,575	PC 1979—82, January 18, 1979	13,465
PC 1978—936, March 23, 1978	45,084	PC 1979—83, January 18, 1979	2,772
PC 1978—937, March 23, 1978	22,160	PC 1979—229, February 1, 1979	34,070
PC 1978—1127, April 13, 1978	20,439	PC 1979—230, February 1, 1979	11,802
PC 1978—1299, April 20, 1978	145,606	PC 1979—231, February 1, 1979	12,381
PC 1978—1300, April 20, 1978	39,136	PC 1979—232, February 1, 1979	13,263
PC 1978—1301, April 20, 1978	1,544	PC 1979—318, February 13, 1979	913,631
PC 1978—1302, April 20, 1978	32,282	PC 1979—319, February 13, 1979	25,804
PC 1978—1401, April 27, 1978	22,870	PC 1979—390, February 20, 1979	5,482
PC 1978—1402, April 27, 1978	63,552	PC 1979—391, February 20, 1979	43,571
PC 1978—1576, May 11, 1978	43,275	PC 1979—392, February 20, 1979	4,768
PC 1978—1577, May 11, 1978	14,469	PC 1979—493, February 20, 1979	44,382
PC 1978—1664, May 18, 1978	13,530	PC 1979—494, February 20, 1979	17,462
PC 1978—1665, May 18, 1978	169,885	PC 1979—585, March 1, 1979	81,343
PC 1978—1726, May 25, 1978	50,459	PC 1979—586, March 1, 1979	25,972
PC 1978—1727, May 25, 1978	40,264	PC 1979—669, March 8, 1979	38,449
PC 1978—1796, June 1, 1978	93,217	PC 1979—670, March 8, 1979	4,498
PC 1978—1797, June 1, 1978	205,634	PC 1979—766, March 15, 1979	53,804
PC 1978—1822, June 1, 1978	2,304	PC 1979—767, March 15, 1979	13,249
PC 1978—1823, June 1, 1978	116,513	PC 1979—842, March 22, 1979	14,995
PC 1978—1824, June 1, 1978	112,751	PC 1979—1039, March 28, 1979	208,397
PC 1978—2019, June 22, 1978	87,956	PC 1979—1040, March 28, 1979	54,311
PC 1978—2020, June 22, 1978	54,821	PC 1979—1162, April 4, 1979	169,049
PC 1978—2115, June 29, 1978	176,650	PC 1979—1163, April 4, 1979	103,335
PC 1978—2116, June 29, 1978	18,336	PC 1979—1229, April 11, 1979	247,981
PC 1978—2175, July 5, 1978	90,939	PC 1979—1230, April 11, 1979	2,980
PC 1978—2240, July 13, 1978	116,518	PC 1979—1305, April 25, 1979	83,264
PC 1978—2241, July 13, 1978	6,029	PC 1979—1306, April 25, 1979	43,105
PC 1978—2316, July 25, 1978	117,585	PC 1979—1307, April 25, 1979	9,217
PC 1978—2317, July 25, 1978	11,569	PC 1979—1308, April 25, 1979	1,304
PC 1978—2490, August 1, 1978	92,084	PC 1979—1421, May 9, 1979	130,347
PC 1978—2491, August 1, 1978	67,558	PC 1979—1422, May 9, 1979	31,698
PC 1978—2492, August 1, 1978	29,847	PC 1979—1423, May 9, 1979	12,463
PC 1978—2493, August 1, 1978	8,036	PC 1979—1512, May 17, 1979	78,632
PC 1978—2569, August 15, 1978	39,346	PC 1979—1513, May 17, 1979	65,713
PC 1978—2570, August 15, 1978	1,585	PC 1979—1578, May 24, 1979	13,732
PC 1978—2819, September 6, 1978	56,841	PC 1979—1579, May 24, 1979	4,588
PC 1978—2820, September 6, 1978	148,640	PC 1979—1826, July 5, 1979	51,231
PC 1978—2822, September 6, 1978	58,390	PC 1979—1827, July 5, 1979	86,029
PC 1978—2864, September 13, 1978	85,731	PC 1979—1828, July 5, 1979	55,331
PC 1978—2865, September 13, 1978	84,770	PC 1979—1829, July 5, 1979	230,549
PC 1978—2953, September 27, 1978	98,606	PC 1979—1830, July 5, 1979	4,555
PC 1978—3064, October 4, 1978	240,778	PC 1979—1832, July 5, 1979	9,190
PC 1978—3065, October 4, 1978	1,218	PC 1979—1985, July 26, 1979	123,766
PC 1978—3115, October 12, 1978	122,479	PC 1979—1986, July 26, 1979	129,180
PC 1978—3116, October 12, 1978	14,425	PC 1979—1987, July 26, 1979	136,674
PC 1978—3145, October 12, 1978	159,304	PC 1979—1988, July 26, 1979	869,691
PC 1978—3146, October 12, 1978	1,249	PC 1979—1989, July 26, 1979	4,843
PC 1978—3274, October 26, 1978	49,089	PC 1979—1991, July 26, 1979	43,635
PC 1978—3275, October 26, 1978	22,820	PC 1979—1992, July 26, 1979	66,215
PC 1978—3423, November 9, 1978	157,094	PC 1979—2287, August 24, 1979	87,918
PC 1978—3434, November 9, 1978	4,120	PC 1979—2288, August 24, 1979	3,451
PC 1978—3554, November 23, 1978	48,406	PC 1979—2349, September 6, 1979	149,155
		PC 1979—2350, September 6, 1979	265,319
		PC 1979—2351, September 6, 1979	116,891
		PC 1979—2352, September 6, 1979	17,572

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1979—2353, September 6, 1979	25,125	PC 1980—1363, May 22, 1980	7,519
PC 1979—2354, September 6, 1979	2,332	PC 1980—1518, June 5, 1980	69,859
PC 1979—2613, September 26, 1979	34,521	PC 1980—1519, June 5, 1980	5,378
PC 1979—2614, September 26, 1979	95,939	PC 1980—1570, June 5, 1980	120,101
PC 1979—2615, September 26, 1979	1,485,150	PC 1980—1571, June 19, 1980	24,615
PC 1979—2616, September 26, 1979	153,532	PC 1980—1647, June 19, 1980	449,428
PC 1979—2617, September 26, 1979	14,817	PC 1980—1648, June 19, 1980	36,707
PC 1979—2618, September 26, 1979	31,138	PC 1980—1785, July 3, 1980	32,378
PC 1979—2619, September 26, 1979	32,052	PC 1980—1786, July 3, 1980	18,086
PC 1979—2702, October 4, 1979	176,482	PC 1980—1845, July 10, 1980	80,185
PC 1979—2703, October 4, 1979	6,269	PC 1980—1846, July 10, 1980	3,428
PC 1979—2736, October 11, 1979	201,890	PC 1980—2072, July 31, 1980	175,438
PC 1979—2826, October 18, 1979	117,909	PC 1980—2073, July 31, 1980	209,980
PC 1979—2827, October 18, 1979	2,442	PC 1980—2074, July 31, 1980	1,228
PC 1979—2891, October 25, 1979	138,449	PC 1980—2075, July 31, 1980	73,501
PC 1979—2892, October 25, 1979	19,620	PC 1980—2204, August 27, 1980	70,338
PC 1979—3035, November 8, 1979	359,845	PC 1980—2205, August 27, 1980	10,208
PC 1979—3036, November 8, 1979	7,408	PC 1980—2384, August 27, 1980	119,935
PC 1979—3175, November 22, 1979	67,474	PC 1980—2385, August 27, 1980	7,722
PC 1979—3176, November 22, 1979	31,296	PC 1980—2451, September 12, 1980	874,274
PC 1979—3177, November 22, 1979	10,860	PC 1980—2452, September 12, 1980	305,492
PC 1979—3178, November 22, 1979	29,599	PC 1980—2453, September 12, 1980	96,517
PC 1979—3241, November 29, 1979	1,589	PC 1980—2494, September 18, 1980	155,654
PC 1979—3242, November 29, 1979	173,861	PC 1980—2495, September 18, 1980	78,609
PC 1979—3513, December 19, 1979	85,908	PC 1980—2620, October 2, 1980	363,032
PC 1979—3514, December 19, 1979	10,598	PC 1980—2621, October 2, 1980	9,996
PC 1979—3515, December 19, 1979	99,630	PC 1980—2675, October 9, 1980	142,499
PC 1979—3518, December 19, 1979	17,762	PC 1980—2852, October 23, 1980	50,298
PC 1980—164, January 11, 1980	132,533	PC 1980—2853, October 23, 1980	260,818
PC 1980—165, January 11, 1980	7,299	PC 1980—2854, October 23, 1980	241,745
PC 1980—281, January 25, 1980	53,256	PC 1980—2855, October 23, 1980	18,803
PC 1980—448, February 8, 1980	176,513	PC 1980—3039, November 6, 1980	1,844,818
PC 1980—449, February 8, 1980	397,400	PC 1980—3040, November 6, 1980	202,771
PC 1980—450, February 8, 1980	10,839	PC 1980—3199, November 27, 1980	1,068,341
PC 1980—451, February 8, 1980	2,016	PC 1980—3200, November 27, 1980	2,396,635
PC 1980—685, March 20, 1980	164,395	PC 1980—3201, November 27, 1980	115,547
PC 1980—686, March 20, 1980	65,106	PC 1980—3202, November 27, 1980	46,983
PC 1980—687, March 20, 1980	132,506	PC 1980—3467, December 27, 1980	1,426,328
PC 1980—688, March 20, 1980	94,534	PC 1981—35, January 8, 1981	517,486
PC 1980—689, March 20, 1980	5,717,199	PC 1981—36, January 8, 1981	542,430
PC 1980—690, March 20, 1980	129,770	PC 1981—37, January 8, 1981	1,276,471
PC 1980—691, March 20, 1980	251,154	PC 1981—38, January 8, 1981	694,144
PC 1980—692, March 20, 1980	11,597	PC 1981—228, January 29, 1981	1,504,723
PC 1980—693, March 20, 1980	58,655	PC 1981—235, January 29, 1981	832,924
PC 1980—695, March 20, 1980	59,216	PC 1981—297, February 5, 1981	2,085,590
PC 1980—696, March 20, 1980	158,412	PC 1981—435, February 19, 1981	1,205,457
PC 1980—697, March 20, 1980	26,524	PC 1981—592, March 5, 1981	615,183
PC 1980—698, March 20, 1980	84,301	PC 1981—593, March 5, 1981	1,196,648
PC 1980—798, March 27, 1980	379,605	PC 1981—666, March 12, 1981	2,121,864
PC 1980—799, March 27, 1980	20,317	PC 1981—667, March 12, 1981	1,200,843
PC 1980—936, April 10, 1980	102,022	PC 1981—837, March 26, 1981	1,063,992
PC 1980—937, April 10, 1980	10,569	PC 1981—905, April 2, 1981	3,566,650
PC 1980—1016, April 17, 1980	243,664	PC 1981—978, April 9, 1981	1,905,381
PC 1980—1017, April 17, 1980	9,708	PC 1981—979, April 9, 1981	1,482,103
PC 1980—1129, May 1, 1980	92,251	PC 1981—1183, May 7, 1981	3,787,634
PC 1980—1130, May 1, 1980	1,411	PC 1981—1184, May 7, 1981	1,961,569
PC 1980—1234, May 8, 1980	71,240	PC 1981—1185, May 7, 1981	13,731,283
PC 1980—1235, May 8, 1980	1,021,825	PC 1981—1495, June 4, 1981	2,165,272
PC 1980—1236, May 8, 1980	3,860	PC 1981—1496, June 4, 1981	3,493,887
PC 1980—1237, May 8, 1980	51,130	PC 1981—1497, June 4, 1981	3,050,834
PC 1980—1308, May 15, 1980	146,486	PC 1981—1555, June 11, 1981	8,744,828
PC 1980—1309, May 15, 1980	31,313	PC 1981—1649, June 18, 1981	2,739,784
PC 1980—1362, May 22, 1980	156,786	PC 1981—1734, June 25, 1981	3,003,549
		PC 1981—1961, July 16, 1981	1,986,367
		PC 1981—1962, July 16, 1981	1,665,253
		PC 1981—2130, July 29, 1981	1,730,311

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1981—2131, July 29, 1981	658,371	PC 1983—28, January 13, 1983	1,748,961
PC 1981—2244, August 19, 1981	3,851,207	PC 1983—217, January 27, 1983	1,258,051
PC 1981—2245, August 19, 1981	1,982,844	PC 1983—279, February 3, 1983	381,996
PC 1981—2246, August 19, 1981	1,465,586	PC 1983—459, February 17, 1983	231,111
PC 1981—2395, September 3, 1981	2,801,438	PC 1983—536, February 24, 1983	797,048
PC 1981—2458, September 3, 1981	2,320,470	PC 1983—668, March 3, 1983	356,647
PC 1981—2550, September 16, 1981	3,963,545	PC 1983—669, March 3, 1983	804,747
PC 1981—2630, September 23, 1981	2,913,966	PC 1983—710, March, 10 1983	306,067
PC 1981—2738, October 8, 1981	614,382	PC 1983—767, March 17, 1983	419,366
PC 1981—2739, October 8, 1981	2,943,593	PC 1983—851, March 24, 1983	247,022
PC 1981—3038, October 29, 1981	4,426,567	PC 1983—948, March 31, 1983	150,898
PC 1981—3137, November 5, 1981	3,596,329	Remissions of less than \$1,000	16,992
PC 1981—3265, November 19, 1981	2,295,621		
PC 1981—3360, November 26, 1981	5,585,123	Tariff items 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42701—1, 42701—2	287,397,140
PC 1981—3423, December 3, 1981	3,300,056		
PC 1981—3563, December 17, 1981	2,405,511	PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1975, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977, PC 1979—3466, December 19, 1979, and PC 1981—69, January 15, 1981, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700—1 and 42701—1 entered for consumption:	
PC 1981—3564, December 17, 1981	2,515,758	(a) in 1982 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980 or 1981;	
PC 1982—82, January 14, 1982	4,975,768	(b) in 1983 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980 or 1981.	
PC 1982—87, January 14, 1982	3,840,672	PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods:	
PC 1982—114, January 14, 1982	21,039	PC 1971—2727	6,151,456
PC 1982—204, January 21, 1982	3,360,382	PC 1970—1200	4,621,267
PC 1982—264, January 28, 1982	3,786,534		10,772,723
PC 1982—347, February 4, 1982	3,087,925	Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:	
PC 1982—397, February 11, 1982	2,467,341	Alberta Liquor Control Board, Edmonton, Alta	45,510
PC 1982—612, February 18, 1982	5,246,070	British Columbia Liquor Distribution Branch, Vancouver, BC	8,974
PC 1982—698, March 4, 1982	3,804,820	Liquor Control Board of Ontario, Toronto, Ont	68,984
PC 1982—699, March 4, 1982	5,129,385	Manitoba Liquor Control Commission, Winnipeg, Man	1,184
PC 1982—861, March 18, 1982	3,461,221	New Brunswick Liquor Corporation, Fredericton, NB	17,102
PC 1982—891, March 18, 1982	5,397,604	Newfoundland Liquor Corporation, St John's, Nfld	6,331
PC 1982—1007, April 1, 1982	3,448,115	Nova Scotia Liquor Commission, Halifax, NS	42,707
PC 1982—1074, April 8, 1982	4,759,973	Saskatchewan Liquor Board, Regina, Sask	1,770
PC 1982—1187, April 22, 1982	3,021,010	Société des Alcools du Québec, Montreal, Que	11,576
PC 1982—1188, April 22, 1982	3,270,670	Remission of less than \$1,000	65
PC 1982—1304, April 29, 1982	4,453,836		204,203
PC 1982—1344, May 6, 1982	2,537,964		
PC 1982—1461, May 13, 1982	2,835,589		
PC 1982—1527, May 20, 1982	2,040,173		
PC 1982—1598, May 27, 1982	2,215,763		
PC 1982—1662, June 3, 1982	1,727,105		
PC 1982—1729, June 10, 1982	2,051,678		
PC 1982—1792, June 17, 1982	1,169,933		
PC 1982—1959, June 30, 1982	2,618,408		
PC 1982—2028, July 8, 1982	2,068,106		
PC 1982—2029, July 8, 1982	990,239		
PC 1982—2181, July 22, 1982	3,460,047		
PC 1982—2265, July 29, 1982	2,324,008		
PC 1982—2362, August 5, 1982	1,434,547		
PC 1982—2485, August 18, 1982	4,330,935		
PC 1982—2633, September 3, 1982	2,241,148		
PC 1982—2634, September 3, 1982	990,021		
PC 1982—2759, September 9, 1982	2,939,675		
PC 1982—2869, September 22, 1982	1,649,660		
PC 1982—2984, September 30, 1982	1,960,006		
PC 1982—3145, October 14, 1982	2,003,119		
PC 1982—3202, October 21, 1982	321,216		
PC 1982—3374, November 4, 1982	1,197,984		
PC 1982—3375, November 4, 1982	1,354,229		
PC 1982—3478, November 18, 1982	1,154,675		
PC 1982—3596, November 25, 1982	1,242,522		
PC 1982—3672, December 2, 1982	2,334,067		
PC 1982—3792, December 9, 1982	902,711		
PC 1982—3940, December 23, 1982	882,978		
PC 1983—27, January 13, 1983	499,281		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

Remission of customs duties on goods imported for processing and subsequent export:

	\$	\$
A and L Microtel Limited, Brockville, Ont	78,362	
AAK-Kel Moulds Limited, Wallaceburg, Ont	300,739	
ABAX Energy Services Limited, Calgary, Alta	33,326	
AES Data Limited, Montreal, Que	58,714	
AHA Manufacturing Company Limited, Toronto, Ont	97,314	
AMF Canada Limited, Guelph, Ont	29,716	
AMF Tuboscope Incorporated, Edmonton, Alta	1,873,681	
ARD Industries Limited—Friction Welding Division, Cambridge, Ont	22,565	
A-2 Manufacturing Company Limited, Calgary, Alta	4,128	
Acier Costeel, Longueuil, Que	476,579	
Accupress Manufacturing Limited, Richmond, BC	98,618	
Acme Manufacturing Canada Limited, Kitchener, Ont	3,828	
Air Canada, Dorval, Que	12,404,908	
Akron Manufacturing Company, Aylmer, Ont	40,830	
Alberta Distillers, Calgary, Alta	63,147	
Alcan Canada Products Limited, Kingston, Ont	772,957	
Aluminum Company of Canada Limited, Kitimat, BC	1,527,919	
American Motors Canada Incorporated, Sarnia, Ont	61,986	
Anthes Industries Incorporated Renn Division, Calgary, Alta	25,135	
Aradco Management Limited, Windsor, Ont	19,615	
Arconas Corporation, Mississauga, Ont	25,304	
Arctic Gardens Incorporated, Deseronto, Ont	129,687	
Arctic Gardens Incorporated, Montreal, Que	6,321	
Arpeco Engineering Limited, Mississauga, Ont	31,884	
Artex Precast Limited, Concord, Ont	314,945	
Arya Systems International Incorporated, Montreal, Que	6,346	
Atco Industries (NA) Limited, Calgary, Alta	70,352	
Atco Pacific, Penticton, BC	22,973	
Atlas Steels (Division of Rio Algom Limited), Welland, Ont	75,838	
Audor Communications Incorporated, Ottawa, Ont	2,469	
Aurora Products Canada Limited, Mississauga, Ont	491,933	
Auto Pro Incorporated, St-Remi, Que	16,167	
Avon Products Limited, Pointe-Claire, Que	312,848	
Axel Johnson Incorporated, Montreal, Que	14,073	
B and X Industries Corporation, Valleyfield, Que	6,776	
BG Checo International Limitée, Montreal, Que	82,247	
BG Checo International Limitée, Ville D'Anjou, Que	83,689	
Bachan Aerospace of Canada Limited, Emeryville, Ont	81,339	
Bailey Controls Division Babcock and Wilcox, Burlington, Ont	44,260	
Barber Industries, Calgary, Alta	5,546	
Baron Cautouchou Limitée, St-Jérôme, Que	1,302	
Bauer Brothers Company, Brantford, Ont	2,101	
Bay Mills Limited, St Catharines, Ont	408,934	
Baycoast Limited, Hamilton, Ont	6,428	
Beaver Knitwear Limited, Montreal, Que	20,284	
Beer Precast Concrete Limited, Scarborough, Ont	12,980	
Beiersdorf (Canada) Limited, Montreal, Que	9,621	
Beloit Canada Limitée, Sorel, Que	4,555	
Bernard Mold Limited, Windsor, Ont	3,873	
Berryland Canning Company Limited, Maple Ridge, BC	858,592	
Binder Tool and Mold Incorporated, Windsor, Ont	901,599	
Birla Industries Incorporated, Windsor, Ont	9,445	
Blue Bell Canada, Renfrew, Ont	934,541	
Bluebird International Incorporated, Brantford, Ont	1,582,826	
Bombardier Incorporated, Boucherville, Que	47,057	
Bombardier Incorporated, Montreal, Que		2,143
Bombardier Limitée—Division du Transport en Commun, La Pocatière, Que		5,952,888
Bombardier Limitée, Valcourt, Que		1,061,071
Bonnie Bell of Canada, Streetsville, Ont		22,061
Bose Canada Limited, Ste-Marie, Que		191,005
Bradbury Company (455715 Ontario Limited), Scarbor- ough, Ont		6,576
Brighton Yachts Limited, Brighton, Ont		2,009
Bristol Myers Canada Incorporated, Belleville, Ont		110,733
British American Bank Note Company Limited, Ottawa, Ont		49,821
Brookside Farms Limited, Abbotsford, BC		41,334
Brown Boveri Canada Limited, Pointe-Claire, Que		17,529
Budd Canada Incorporated, Kitchener, Ont		70,506
Build-A-Mold Limited, Leamington, Ont		9,749
Burcan Industries Limited, Whitby, Ont		90,637
Burroughs Business Machines, Winnipeg, Man		12,258
Butler Metal Products, Cambridge, Ont		180,623
CAE Electronics Limited, Montreal, Que		272,164
CAE Machinery Limited, Vancouver, BC		353,781
CHT Steel Company, Richmond, Ont		358,784
CVR Rubber Industries Incorporated, Thorold, Ont		40,553
Calona Wines Limited, Kelowna, BC		17,992
Calvert of Canada Limited, Waterloo, Ont		1,817,309
Camions Pierre Thibault Incorporée, Pierreville, Que		262,161
Canada Forgings—A Division of Toromount Industries Limited, Welland, Ont		3,010
Canada Hair Cloth Company Limited, St Catharines, Ont		11,491
Canada Post Office, Ottawa, Ont		7,732
Canada Vibac Tape Corporation, Montreal Que		80,468
Canadair Limited, Montreal, Que		314,228
Canadian Arsenals Limited, Ville de Le Gardeur, Que		25,681
Canadian Astronautics Limited, Ottawa, Ont		21,908
Canadian Feed Screws Manufacturing Limited, Scarbor- ough, Ont		1,323
Canadian General Electric Company Limited, Rexdale, Ont		3,126
Canadian Lukens Limited, Rexdale, Ont		192,123
Canadian Marconi Company Limited, Montreal, Que		2,347,061
Canadian Mist Distillers Limited, Collingwood, Ont		6,040,911
Canadian Process and Control, Port Moody, BC		16,739
Canadian Timken Limited, St Thomas, Ont		4,818
Capsule Technology International Limited, Windsor, Ont		169,189
Caterpillar of Canada, Mississauga, Ont		8,062
Cegelec Industries, Laprairie, Que		44,284
Central Tool and Mold Company Limited, Windsor, Ont		420,472
Central Bridge Company Division of TIW Industries Limited, Trenton, Ont		269,561
Central Stampings Limited, Windsor, Ont		34,458
Central Wire Industries Limited, Perth, Ont		4,612
Cercast Incorporated, Montreal, Que		460,558
Chemical Resins Corporation, Toronto, Ont		45,612
Cheminées Sécurité (Canada) Limitée, Chomedey, Que		24,013
Chemique Canada Limited, Malton, Ont		49,810
Chrome-Tek Plastics Limited, Chatham, Ont		6,694
Chrysler Canada Limited, Ajax, Ont		10,590,256
Chrysler Canada Limited, Toronto, Ont		38,346
Chrysler Canada Limited, Windsor, Ont		945,593
Clark Equipment of Canada Limited, St Thomas, Ont		16,753
Coated Electrodes, Division of Stanton Pipes Limited, Hamilton, Ont		95,126
Codalox Limited, Montreal, Que		243,347
Columbia Trailer Company Limited, Burnaby, BC		1,201

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

		\$
Comptee International Limited, Burnaby, BC	54,755	
Computing Devices Company Division of Control Data Canada Limited, Ottawa, Ont	368,692	
Contempro Mold Windsor Limited, Windsor, Ont	20,077	
Continuous Colour Coat Limited, Rexdale, Ont	367,915	
Control Data Canada Limited, Mississauga, Ont	352,989	
Cooper Energy Services Limited, Stratford, Ont	787,459	
Copes-Vulcan (Canada), Division of Escodyne Limited, Orillia, Ont	2,966	
Corma Incorporated, Concord, Ont	87,916	
Crane Canada Limited, Trenton, Ont	1,753	
Cullen Detroit Diesel, Burnaby, BC	164,229	
DGM Dominion General, Rexdale, Ont	131,853	
De Sede Nienkomper Manufacturing Incorporated, Scar- borough, Ont	3,320	
Dearborn Automotive Conversions, St Thomas, Ont	3,716	
Decoustics Limited, Rexdale, Ont	42,893	
Delaval Turbine Canada Limited, Maple, Ont	102,526	
Delta Furniture Company Limited, Montreal, Que	7,464	
Diesel Division, General Motors of Canada Limited, London, Ont	7,041,661	
Diesel Equipment Limited, Toronto, Ont	257,537	
Digital Equipment of Canada Limited, Ottawa, Ont	1,139,672	
Distillers Corporation Limited, LaSalle, Que	43,344	
Dofasco Incorporated, Hamilton, Ont	656,962	
Dominion Bridge Sulzer Incorporated, Montreal, Que	309,730	
Dominion Forge Company Limited, Windsor, Ont	6,364	
Donlee Manufacturing Industries Limited, Weston, Ont	87,427	
Dyer Equipment Manufacturing Limited, Calgary, Alta ..	9,060	
EBCO Industries Limited, Richmond, BC	399,944	
EDAC Incorporated, Don Mills, Ont	147,143	
EDCO Garment Industries Limited, Montreal, Que	14,768	
EH Ferree Company Limited, Niagara Falls, Ont	159,296	
ES Fox Limited, Niagara Falls, Ont	40,263	
Edoco Healey Technical Products Limited, Vancouver, BC	7,543	
El-Chem Construction Company Limited, Burlington, Ont	14,228	
El-Met, Dundas, Ont	4,829	
Electrical Contacts Limited, Hanover, Ont	245,113	
Electrohome Limited, Kitchener, Ont	1,029,569	
Ernst Leitz (Canada) Limited, Midland, Ont	57,366	
Eureka Coach Company Limited, Downsview, Ont	185,055	
Eurowide Canada Limited, Windsor, Ont	19,749	
Evin Industries Limited, Montreal, Que	5,737	
Exeltor Incorporated, Bedford, Que	81,546	
F Jos Lamb Company Canada Limited, Windsor, Ont	2,135,142	
FH Welding Machines Limited, Mississauga, Ont	3,779	
Fabricated Steel Products (Windsor) Limited, Windsor, Ont	242,279	
Fabtron Corporation, St-Laurent, Que	4,969	
Falcon Tool and Die (1979) Limited, Windsor, Ont	51,850	
Fiat Products Limited, Orillia, Ont	2,239	
Fibracan Incorporated, Laval, Que	98,285	
Flag Fire Equipment Limited, Windsor, Ont	28,305	
Fontaine Body Limited, Cowansville, Que	52,107	
Freedland Industries Limited, Kingsville, Ont	847,340	
Freightliner of Canada, Burnaby, BC	2,168	
Freightmaster of Canada Limited, St Stephen, NB	219,186	
Furnitrad Incorporated, St-Hyacinthe, Que	33,605	
GEC Diesels Incorporated, Toronto, Ont	76,386	
GSC Electronics Limited, LaSalle, Que	19,612	
GTE Sylvania Limited, Ville D'Anjou, Que	5,199	
Gaco Sternson Limited, Brantford, Ont	357,887	
Gagnon Laforest Incorporée, Montreal, Que	37,715	
Gardner-Denver Canada Incorporated, Woodstock, Ont	17,958	
General Gear Company, Toronto, Ont	13,162	
General Wire and Cable Company Limited, Cobourg, Ont	17,496	
Glenayre Electronics Limited, North Vancouver, BC	114,106	
Golden Ears Industries Limited, Maple Ridge, BC	3,645	
Granford Manufacturing Company, St-Alphonse-de- Granby, Que	395,275	
Greater Canada Colour Printing Limited, Stevensville, Ont	100,152	
Guerlain Canada Limited, LaSalle, Que	31,551	
H and R Johnson, Division of Norcross Industries Lim- ited, Hamilton, Ont	112,261	
HE Vannatter Limited, Wallaceburg, Ont	1,608,299	
Hallmark Tools Limited, Windsor, Ont	59,423	
Hartford Fibres Limited, Kingston, Ont	11,707	
Hewitt Equipment Limited, Pointe-Claire, Que	7,805	
Highway Stamping (Windsor) Limited, Windsor, Ont	156,215	
Hiram Walker and Son Limited, Windsor, Ont	1,691,139	
Holiday Juice Limited, Windsor, Ont	39,029	
Huron Steel Products (Windsor) Limited, Windsor, Ont ..	42,063	
Huskey Injection Molding Systems Limited, Bolton, Ont ..	79,896	
IBM Canada Limited, Don Mills, Ont	9,419,699	
IBM Canada Limitée, Bromont, Que	12,738,515	
IIH Limited, Toronto, Ont	33,761	
IMASA Limited, Montreal, Que	76,520	
IMO Foods Limited Canada, Yarmouth, NS	34,183	
Ideal Mold Corporation Limited, Windsor, Ont	35,733	
Imopro Incorporated, Charlottetown, PEI	10,398	
Imperial Mold Incorporated, Windsor, Ont	5,702	
Imprimerie Montreal—Granby, Granby, Que	95,234	
Industrial Alloys Limited, Mississauga, Ont	6,197	
Industrial Mineral Products (BC) Limited, New West- minster, BC	15,912	
Information Science Industries, Ottawa, Ont	3,225	
Inovative Metal Incorporated c/o Kinetics Furniture, Downsview, Ont	114,064	
Intasco Corporation, London, Ont	12,884	
Interiors International Limited, Weston, Ont	48,888	
International Controls Limited, Oldcastle, Ont	10,962	
International Machine Works, Montreal, Que	132,127	
International Submarine Engineering, Port Moody, BC	406,896	
International Tools (1973) Limited, Windsor, Ont	1,021,427	
Iron Ore Company of Canada, Sept-Îles, Que	83,292	
Isomedix Corporation, Whitby, Ont	172,450	
JB Systems Limited, Stoney Creek, Ont	17,057	
JTL Machine Limited, Port Colborne, Ont	40,124	
Jaeger Machine Company of Canada Limited, St Thomas, Ont	14,642	
Jet Chemical Products Registered, St-Laurent, Que	1,094	
John T Hepburn Limited, Toronto, Ont	157,493	
John Toth Fur Incorporated, Montreal, Que	18,457	
Johnson Matthey Limited, Toronto, Ont	66,317	
Joseph E Seagram and Sons Limited, Waterloo, Ont	239,186	
Judricks Enterprises Limited, Windsor, Ont	222,429	
KSR Industrial Corporation, Ridgetown, Ont	10,157	
Kanter Yachts Corporation, Port Stanley, Ont	2,159	
Kasle Steel Company of Canada Limited, Windsor, Ont ..	537,641	
Kendan Manufacturing Limited, Windsor, Ont	416,389	
Keuffel and Esser Canada Incorporated, Granby, Ont	60,309	
Kilian Manufacturing Limited, Toronto, Ont	10,101	
La Compagnie Seagram Limitée, Montreal, Que	220,543	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
La Salle Machine Tool of Canada Limited, Windsor, Ont	150,941	Northern Telecom Canada Limited, Toronto, Ont	1,612,023
Lamb Systems Group, Windsor, Ont	972,619	Northern Telecom Canada Limited, Winnipeg, Man	20,927
Lamko Tool and Mold Incorporated, London, Ont	5,041	Northridge Plastics Limited, Northridge, Ont	1,131
Laval Phillips Tool and Mold Limited, Windsor, Ont	148,355	Nystone Chemicals Limited, Debert, NS	15,944
Le Groupe Christie Limitée, St-Eustache, Que	297,202	Opera Leather Garment Limited, Montreal, Que	1,926,474
Le Manufacturier Granford Incorporée, St-Alphonse-de-Granby, Que	23,975	Optical Art Camera Corporation, Ottawa, Ont	2,620
Leather Hawk Limited, Vankleek Hill, Ont	1,530	Outboard Marine Corporation of Canada Limited, Peterborough, Ont	132,690
Lee Canada Incorporated, Napanee, Ont	88,073	Paragon Tools Company, Windsor, Ont	2,099,608
Les Ateliers PAT Incorporée, Pointe-aux-Trembles, Que	13,545	Paul Demers et Fils Incorporée, Montreal, Que	37,221
Les Carrosseries Fontaine (1979) Limitée, Cowansville, Que	50,824	Peresta Canada Incorporated, Baie D'Urfé, Que	355,148
Les Entreprises Andre Tougas, St-Jean, Que	104,667	Petro Canada Exploration, Mulgrove, NS	17,448
Les Entreprises Electro Pro Incorporée, Brossard, Que	53,005	Plas-Technical Manufacturing Limited, Orangeville, Ont	3,895
Les Industries Sefina Limitée, St-Laurent, Que	43,541	Plastics Division Butler Metal Products Company Limited, Cambridge, Ont	18,667
Les Panneaux Vic Ply Incorporée, Montreal, Que	14,201	Poly Ink Limited, St-Jérôme, Que	40,622
Line Canada Machine Outil Limitée, Granby, Que	365,557	Porta-Test Systems Limited, Edmonton, Alta	42,659
Long Manufacturing Division Borg-Warner (Canada) Limited, Cambridge, Ont	18,413	Potter Distilleries, Langley, BC	2,783
M and M Mechanical and Electrical Specialities, Guelph, Ont	8,340	Power Motion Manufacturing Limited, London, Ont	7,767
M and R Retreading Limited, Bramalea, Ont	4,151	Pratt and Whitney Aircraft of Canada Limited, Longueuil, Que	262,082
MAN-GHH (Canada) Incorporated, Pointe-Claire, Que	364,804	Precision Spring of Canada Limited, Kingsville, Ont	149,682
MHW Controls Limited, Windsor, Ont	4,610	Prestcold North America Limited, St-Laurent, Que	83,436
MSA Tire Limited, Bramalea, Ont	120,965	Proctor and Gamble Incorporated, Belleville, Ont	475,637
MacDonald Dettwiler and Associates Limited, Richmond, BC	127,022	Protein Foods Corporation Limited, Hamilton, Ont	96,035
Machinerie Tenco Limitée, St-Valérien, Que	45,801	Provincial Crane-Amca Heavy Equipment Limited, Niagara Falls, Ont	294,936
MacLine Fitting Limitée, Lachine, Que	1,660	Pure Metal Galvanizing (PMT), Rexdale, Ont	19,082
Marcon Custom Metals Limited, Kitchener, Ont	1,030	Purulator Products Limited, Mississauga, Ont	79,266
Marimac Textiles Incorporated, St-Laurent, Que	120,838	QNS Paper Company Limited, Baie Comeau, Que	3,920
Master Machine and Duplicating (Windsor) Incorporated, Windsor, Ont	10,775	R and F Automation, Weston, Ont	107,295
McGaw Manufacturing Division, Brantford, Ont	44,381	Rapid Industrial Textile Limited, Stoney Creek, Ont	98,806
McInnis Equipment Limited, Windsor, Ont	3,099	Rayco Stamping Products, Windsor, Ont	1,959
McNeil Laboratoires Canada Limited, Stouffville, Ont	105,947	Regal Tool and Mold Limited, Windsor, Ont	65,045
Merck Frosst Canada Incorporated, Pointe-Claire, Que	717,616	Remtec Incorporated, Chambly, Que	320,914
Metalix Products Limited, Richmond, BC	17,951	Rice Sportswear Limited, Winnipeg, Man	13,594
Midwest Detroit Diesel Limited, Winnipeg, Man	13,536	Richler Hydraulics Incorporated, St-Laurent, Que	21,316
Mitel Telecom Products—A Division of Mitel Corporation, Kanata, Ont	5,162	Richmond Pump Parts and Service Limited, Vancouver, BC	2,366
Mobil Oil Canada Limited, St John's, Nfld	427,491	Ricwil Limited, St Thomas, Ont	22,162
Modern Mold Limited, Windsor, Ont	4,237	Riello Canada Limited, Mississauga, Ont	135,520
Moosehead Breweries Limited, Saint-John, NB	37,793	Robert Hunt Corporation, London, Ont	2,186
Morrison Distillers Limited, Guelph, Ont	6,651	Robert Mitchell Incorporated, St-Laurent, Que	16,335
Morse Electro Products (Canada) Corporation Limited St-Laurent, Que	98,357	Rockford Automation Canada Incorporated, Weston, Ont	8,789
Moteurs Leroy-Somer Canada Limitée, Granby, Que	153,507	Ross Ellis Limited, Montreal, Que	55,745
Motor Coach Industries Limited, Winnipeg, Man	172,557	Roya Canadian Mint, Winnipeg, Man	63,798
Mrs DL Cannery Limited, Summerland, BC	39,786	Royal Plastics Limited, Toronto, Ont	7,073
Muskol Limited, Truro, NS	7,533	SKD Manufacturing Company Limited, Amherstburg, Ont	476,867
Nelbro Packing Company, Stevenston, BC	286,471	SWF Automotive Products, Rexdale, Ont	31,374
Nelson Steel Company Limited, Stoney Creek, Ont	7,422	St Clair Tool and Die Limited, Wallaceburg, Ont	187,543
Neo Industries Limited, Hamilton, Ont	2,034,801	St Denis, ER and Sons Limited, Windsor, Ont	9,403
Newcor Canada Limited, Windsor, Ont	39,787	Schegel Canada Incorporated, Oakville, Ont	17,567
Newmont Mines Limited, Vancouver, BC	109,912	Security Credit Systems Limited, Markham, Ont	6,780
Niagara Forge Incorporated, Niagara Falls, Ont	11,593	Seena Consulting Corporation, Ottawa, Ont	1,627
Nicholson Murdie Machines Limited, Victoria, BC	18,111	Shaw-Almex Industries Limited, Parry Sound, Ont	16,262
North America Wallpapers Limited, Bramalea, Ont	28,853	Shell Canada Resources Limited, Dartmouth, NS	191,583
Northern Telecom Canada Limited, Aylmer, Que	413,207	Shellcast Foundries Incorporated, Montreal, Que	84,635
Northern Telecom Canada Limited, Belleville, Ont	1,708	Shepherd Manufacturing Company Limited, Montreal, Que	12,376
Northern Telecom Canada Limited, St-Laurent, Que	410,530	Sheres Company Limited, Ville D'Anjou, Que	30,871
		Sherwin Williams Canada Incorporated, Montreal, Que	17,752
		Signtech Incorporated, Mississauga, Ont	83,274
		Singer Company of Canada Limited, St-Jean, Que	2,254

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

		\$
Skis Rossignol Canada Limited, Cowansville, Que.....	28,896	
Skykeesh Industries Limited, Vankleek Hill, Ont.....	2,057	
Smith and Nephew Incorporated, Lachine, Que.....	465,542	
Snyder et Fils Incorporée, Bedford, Que.....	9,051	
Somelat Division de Marine Industrie Limitée, Rimouski, Que.....	75,953	
Sonorol Systems Incorporated, Rexdale, Ont.....	32,770	
Sorrell Ridge Farm Limited, Rollingdam, NB.....	1,878	
Spartan of Canada, division Shostal Limited, Montreal, Que.....	4,538	
Sperry Univac Development, Dorval, Que.....	388,512	
Standard Tube Canada Limited, Woodstock, Ont.....	36,852	
Star Slipper Company Limited, Toronto, Ont.....	121,687	
Stayment Industries Company, Montreal, Que.....	13,115	
Steel Cylinder Manufacturing Limited, Tilbury, Ont.....	4,832	
Sterling Automotive Supplies Incorporated, Windsor, Ont.....	21,576	
Stowe-Woodward Company Limited, Sherbrooke, Que.....	175,830	
Strudex Fibres Limited, Waterloo, Ont.....	54,863	
Superior Bus Manufacture Limited, Morris, Man.....	1,176,241	
Synkoloid Company, Surrey, BC.....	17,149	
TH Best Printing Company Limited, Don Mills, Ont.....	11,600	
TRW Repa Canada Limited, Belleville, Ont.....	103,392	
TRW Ripa Canada Limited, Belleville, Ont.....	17,339	
TST Limited, Montreal, Que.....	2,623	
Takis Company Limited, Vancouver, BC.....	3,225	
Taltek Electronics Limited, Montreal, Que.....	43,693	
Tanner Eye Limited, Charlottetown, PEI.....	363,702	
Taylor Evans Limited, Montreal, Que.....	17,670	
Techwest Enterprises Limited, Vancouver, BC.....	5,844	
Teepak Canada Limited, Scarborough, Ont.....	12,842	
Telesat Canada, Vanier, Ont.....	92,108	
Texcom Marketing Services, Markham, Ont.....	7,227	
The Bauer Brothers Company (Canada) Limited, Brantford, Ont.....	39,585	
The Canadian Salt Company Limited, Windsor, Ont.....	2,221	
The Seagram Company, Amherstburg, Ont.....	1,877,394	
The Valley City Manufacturing Company Limited, Dundas, Ont.....	4,379	
Thomas Built Buses Canada Limited, Woodstock, Ont.....	1,373,132	
Three M Canada Incorporated, London, Ont.....	69,298	
Ti Titanium Limited, St-Laurent, Que.....	19,600	
Tideco Industries, Richmond, BC.....	277,471	
Toga Manufacturing Limited, Windsor, Ont.....	4,855	
Travel Tips Limited, Oakville, Ont.....	1,271	
Trend Millwork and Cabinets Limited, Windsor, Ont.....	3,210	
Trenton Works, Division of Hawker Siddeley Canada Incorporated, Trenton, NS.....	12,008	
Tri-Par Incorporated, Montreal, Que.....	1,137	
Tri-Star Industries Limited, Yarmouth, NS.....	10,913	
Tri-Way Machine Limited, Windsor, Ont.....	127,464	
Triangle Die and Tool Company Limited, St Catharines, Ont.....	1,102	
Trio Tool and Mold Limited, Windsor, Ont.....	14,326	
Tuco Products Company, Orangeville, Ont.....	1,973	
Tusco Trailer and Utility Supply, London, Ont.....	7,363	
Tye Sil Corporation, Montreal, Que.....	5,419	
Ultra High Vacuum Instruments Limited, Burlington, Ont.....	19,858	
Uniflex Rig Company Limited, Brooks, Alta.....	10,453	
Union Pump, Oakville, Ont.....	2,609	
Uniroyal Limited, Bracebridge, Ont.....	46,874	
Uniroyal Limited, Kitchener, Ont.....	106,096	
Uniroyal Limited, Montreal, Que.....		144,834
United Tire and Rubber Company, Rexdale, Ont.....		110,787
Universal Package Corporation, Montreal, Que.....		133,590
Universal Telecommunications Systems Limited, Pointe-Claire, Que.....		1,831
Unlimited Textures Company Limited, Windsor, Ont.....		49,198
Utah Mines Limited, Vancouver, BC.....		444,098
Valera Electronics Incorporated, Brockville, Ont.....		10,145
Valera Electronics Incorporated, Ottawa, Ont.....		5,777
Valley City Manufacturing Company Limited, Dundas, Ont.....		9,804
Varta Batteries Limited, Richmond, BC.....		5,671
Varta Batteries Limited, Scarborough, Ont.....		8,351
Velan Engineering Limited, Granby, Que.....		325,860
Velan Engineering Limited, Montreal, Que.....		1,801,588
Vestshell Incorporated, Montreal, Que.....		32,020
Vickers Canada Incorporated, Montreal, Que.....		5,885
Vicom and Company (Canada) Limited, Kingston, Ont.....		20,497
Victoria Machinery, Victoria, BC.....		9,341
Viscount Machine and Tool Limited, Windsor, Ont.....		35,984
Vonella Angileri Clothing Manufacturing Incorporated, Windsor, Ont.....		48,097
Vulcan Equipment Company Limited, Scarborough, Ont.....		50,594
Walinga Body and Coach Limited, Guelph, Ont.....		38,872
Waterville Cellular Products Limited, Waterville, Que.....		26,278
Wellis Corporation Limited, Windsor, Ont.....		212,670
Western Totalisator Company, LaSalle, Que.....		8,369
Westinghouse Canada Incorporated, London, Ont.....		28,363
Westinghouse Canada Limited, Hamilton, Ont.....		721,417
Whitby Welding Limited, Whitby, Ont.....		24,734
Wilco-Canada Incorporated, London, Ont.....		6,310
Willco Industries Limited, Montreal, Que.....		28,150
Wilson Machine Company Limited, LaSalle, Que.....		27,124
Windsor Chrome Plating Company Limited, Windsor, Ont.....		7,210
Windsor Mold Incorporated, Windsor, Ont.....		64,260
Wolverine Division—UOP Limited, London, Ont.....		121,012
Xypex Chemical Corporation, Richmond, BC.....		7,821
		138,025,104
General:		
Remission of customs duties and partial tax on defence supplies:		
PC 1966—2184, November 24, 1966:		
Canadian Arsenals Limited, Montreal, Que.....		1,204,507
Department of National Defence, Ottawa, Ont.....		12,008,786
Valcom Limited, Guelph, Ont.....		22,484
Remission of customs duties on certain goods used in the production of components for certain aircraft in substitution therefore:		
AC Import Industries, Montreal, Que.....		1,168
Boeing of Canada Limited, Winnipeg, Man.....		549,013
Bristol Aerospace, Winnipeg, Man.....		2,528
Canadair, Montreal, Que.....		57,991
Enheat Limited, Amherst, NS.....		8,800
EW Finnie Incorporated, Montreal, Que.....		3,208
Fell Fab International Incorporated, Hamilton, Ont.....		74,050
Fleet Industries, Division of Ronix Corporation, Fort Erie, Ont.....		26,660
Gamma Romont Incorporated, Granby, Que.....		2,227
MacDonnell Douglas Canada Limited, Malton, Ont.....		181,336
Pacific Western Airlines Limited, Vancouver, BC.....		49,215
Wright Canvas Goods Limited, Lachine, Que.....		7,802
Remissions of less than \$1,000.....		366

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Remission of customs duties and sales taxes of certain goods imported to support CP-140 Aurora Aircraft:		Marineland Yacht Sales, Vancouver, BC	25,811
Aircraft Appliances and Equipment Limited, Brampton, Ont	33,023	McQueens Boat Sales, Vancouver, BC	51,718
Boeing of Canada Limited, Arnprior, Ont	2,531	Remission of customs duties on used foundry patterns and related jigs and fixtures:	
CAE Electronics Limited, Montreal, Que	15,827	Acier Sorel Incorporée, Sorel, Que	9,108
Canadair, St-Laurent, Que	8,245	Anceat Industries Limited, Winnipeg, Man	5,078
Digital Equipment of Canada Limited, Kanata, Ont	3,459	Beloit Canada Limited, Quebec, Que	1,581
Electronic Wholesalers Canada Limited, Ottawa, Ont	40,772	Benn Iron Foundries Limited, Wallaceburg, Ont	43,447
Enheat Limited, Amherst, NS	17,821	Burnstein Castings Limited, St Catharines, Ont	2,307
Entreprises d'Electricité JHT, Montreal, Que	9,406	Canada Alloy Castings Limited, Kitchener, Ont	44,036
Geometric Service Canada Limited, Toronto, Ont	2,830	Canron Incorporated, Hamilton, Ont	1,807
Honeywell Controls Limited, Scarborough, Ont	6,201	Cercast Incorporated, Montreal, Que	47,109
Kay Com Incorporated, Montreal, Que	1,054	Cercor Incorporated, Georgetown, Ont	6,139
Kaytronics Limited, Montreal, Que	16,003	Crowe Foundry Limited, Cambridge, Ont	9,594
Patlon Aircraft and Industries Limited, Toronto, Ont	3,645	Dart Foundries Limited, Stevensville, Ont	3,845
Tektronix Canada Incorporated, Barrie, Ont	7,698	Eastern Precision Incorporated, Montreal, Que	5,820
Varian Canada Incorporated, Toronto, Ont	1,709	Esco Limited Group B, Burnaby, BC	3,485
Victrix Limited, Guelph, Ont	4,673	Gorman Rupp of Canada Limited, St Thomas, Ont	10,094
Webster Instruments Limited, Toronto, Ont	1,694	Haley Industries Limited, Haley, Ont	4,428
Remissions of less than \$1,000	3,253	International Malleable Iron Company, Guelph, Ont	8,010
Remission of customs duties and sales tax on buses, parts and accessories and parts thereof:		Mainline Elworthy, Vancouver, BC	1,720
Canrep Incorporated, Toronto, Ont	6,664	Monarch Industries Limited, Winnipeg, Man	1,019
Emhart Canada Limited, Montreal, Que	3,613	Noranda Metal Industries Limitée, Mont-Joli, Que	2,541
General Motors of Canada Limited, London, Ont	141,164	Otaco Limited, Orillia, Ont	2,210
Motor Coach Industries Limited, Winnipeg, Man	4,456,575	Procast Foundries Incorporated, Elmira, Ont	1,587
Ontario Bus Industries, Mississauga, Ont	614,723	Robert Mitchell Incorporated, Montreal, Que	2,572
Superior Bus Manufacture Limited, Morris, Man	490,383	Shellcast Foundries, Montreal, Que	36,600
Remissions of less than \$1,000	3,474	Sound Pattern Works Limited, Owen Sound, Ont	3,596
Remission of customs duties and sales tax on goods imported in connection with the acquisition of armoured vehicles and general purpose defence supplies associated therewith:		Specialty Cast Metals, Niagara Falls, Ont	12,362
Atlas Polar Company, Toronto, Ont	3,628	Vestshell Incorporated, Montreal, Que	1,590
Automobiles Andre Gagnon, Montreal, Que	4,175	Remissions of less than \$1,000	7,314
Canadian Arsenals Limited, Ville de Le Gardeur, Que	3,343	Order respecting the remission of customs duties and sales tax on certain front end wheel loaders and their parts:	
CFFTU Les Forces Canadiennes, Montreal, Que	4,976	Caterpillar of Canada Limited, Fredericton, NB	130,185
CHT Steel Company, Richmond Hill, Ont	1,693	Caterpillar of Canada Limited, Mississauga, Ont	1,814,651
Department of National Defence, Ottawa, Ont	29,092	Caterpillar of Canada Limited, Montreal, Que	376,442
Dunlop Industrial Limited, Toronto, Ont	1,700	Caterpillar of Canada Limited, Vancouver, BC	765,514
General Motors of Canada Limited, London, Ont	130,597	Clark Equipment of Canada Limited, St Thomas, Ont	841,128
GM Diesel Limited, London, Ont	748,800	General Motors, Diesel Division, London, Ont	39,002
Rank Industries, Mississauga, Ont	26,345	General Motors of Canada Limited, Oshawa, Ont	41,886
Robert Bosch Canada Limited, Mississauga, Ont	2,844	International Harvester Canada Limited, Hamilton, Ont	108,289
SCP Michelin Limitée, Dorval, Que	35,884	International Harvester Canada Limited, Montreal, Que	158,049
Teleflex Canada Limited, Vancouver, BC	1,957	International Hough—Division of Dresser Canada, Candiac, Que	40,645
Triplex Engineering, Pointe-Claire, Que	21,896	Order respecting the remission of customs duties on diesel engines and parts thereof for crawler loaders and crawler dozers:	
Remissions of less than \$1,000	1,295	Angus R Limited, Edmonton, Alta	4,548
Order respecting the remission of customs duties on perfluorinated ion—Exchange membranes:		Crothers Limited, Concord, Ont	49,598
Great Lakes Forest Products Limited, Dryden, Ont	132,585	Cummings Mid Canada Limited, Winnipeg, Man	4,172
Ste Anne Chemical Company Limited, Nachawic, NB	8,963	Cummins Diesel—Division Cummins Quebec Limited, Fredericton, NB	3,949
Remission of customs duties and sales tax on certain pleasure cruisers:		Finning Tractor Company, Vancouver, BC	3,979
Beau Industries, Kelowna, BC	55,464	Komatsu Canada Limited, Richmond, BC	50,228
Grew Corporation (Boat Division), Pentanguishene, Ont ..	178,509	Kramer Tractor, Vancouver, BC	123,031
		L and N Engineering Limited, Richmond, BC	1,771
		Mussens Equipment Limitée, Montreal, Que	1,438
		Newfoundland Tractors and Equipment Company Limited, St John's, Nfld	8,138
		Sheridon Equipment Limited, Toronto, Ont	2,794

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Tractors and Equipment (1962) Limited, Fredericton, NB	1,178	Jervis B Webb Company of Canada Limited, Hamilton, Ont	20,681
Remissions of less than \$1,000	2,448	La Salle Machine and Tool of Canada, Windsor, Ont	39,358
Remission of customs duties on imported equipment and materials used in the construction of exported vessels:		National Auto Radiator Manufacturing Company Limited, Windsor, Ont	11,536
Bel Aire Shipyards Limited, North Vancouver, BC	10,648	Newcor Canada Limited, Windsor, Ont	10,748
Davie Shipbuilding Limitée, Lauzon, Que	3,718,870	Rockwell International, Brake Division, Tilbury, Ont	28,485
Les Chantiers Maritimes Davie Limitée, Lauzon, Que	87,579	Spun Steel Limited, Strathroy, Ont	10,862
Lyman Tube—Division of Jannock, Oakville, Ont	1,608	Tri-Way Machine Limited, Windsor, Ont	33,755
Matsumoto Shipyards, Vancouver, BC	3,485	Uniroyal Limited, Kitchener, Ont	2,683
Russel Steel (BC) Limited, Richmond, BC	1,245	Windsor Bumper—Division of Gulf and Western Canada Limited, Windsor, Ont	6,866
St John Shipbuilding and Drydock Company Limited, Saint John, NB	313,718	Remissions of less than \$1,000	1,341
Vancouver Shipyards, Vancouver, BC	3,372	Remission of customs duties paid or payable on goods used in the manufacture of electronic sub-systems for communication satellites for export:	
Remissions of less than \$1,000	1,841	Addison T V Parts, Montreal, Que	2,355
Remission of customs duties on certain fruits and vegetables imported for processing during 1982-83:		Bell Canada, Montreal, Que	20,151
Berryland Canning Company, Haney, BC	265,136	Chatlos Systems Incorporated, Montreal, Que	2,374
Bicks Pickles, Scarborough, Ont	42,478	Com Dev, Cambridge, Ont	110,171
Campbell Soup Company Limited, Portage La Prairie, Man	9,200	ECG Canada Incorporated, Montreal, Que	48,948
Campbell Soup Company Limited, Toronto, Ont	134,225	Electronic Wholesale Company, Verdun, Que	5,365
Canadian Cannery Limited, Hamilton, Ont	52,541	Fleet Industries—A Division of Ronyx Corporation, Fort Erie, Ont	37,257
Canadian Cannery Limited, Montreal, Que	6,249	Harris Systems, Pointe-Claire, Que	1,712
Canadian Cannery Limited, Vancouver, BC	67,082	Mitel Corporation, Kanata, Ont	17,019
ED Smith and Sons Limited, Winnipeg, Ont	2,027	Rosgol Industries, Montreal, Que	10,664
Empress Foods Limited, Vancouver, BC	8,909	Saskatchewan Telecommunications, Regina, Sask	22,610
Fraser Valley Frosted Foods Limited, Chilliwack, BC	41,552	Spar Aerospace Products Limited, Kanata, Ont	1,781,848
HJ Heinz Company, Leamington, Ont	506,475	Spar Aerospace Products Limited, Toronto, Ont	4,037,228
Hostess Food Products Limited, Kentville, NS	9,069	Remissions of less than \$1,000	5,222
Humpty Dumpty Foods Limited, Lachine, Que	42,330	Remission of customs duties paid or payable on coated titanium anodes that are for use in the production of chlorine sodium hydroxide or sodium chlorate:	
Hunt Wesson Canada, Toronto, Ont	14,747	BC Chemicals, Montreal, Que	7,647
IMO Foods Limited, Yarmouth, NS	1,745	BCM Technologies Limited, Oakville, Ont	234,256
Lassonde, A et Fils Incorporée, Rougemont, Que	3,732	Canadian Occidental Petroleum, North Vancouver, BC	10,691
Libby, McNeill and Libby of Canada Limited, Chatham, Ont	36,508	Chemetics International Limited, Vancouver, BC	27,339
Mrs DL Milne Cannery Limited, Summerland BC	29,198	CIL Incorporated, Dalhousie, NB	1,518
Nalley's Limited, Vancouver, BC	25,871	CIL Incorporated, Montreal, Que	215,633
Old Dutch Foods Limited, Calgary, Alta	20,142	FMC of Canada Limited, Vancouver, BC	55,140
Primo Importing and Distributing Company, Weston, Ont	40,153	Kemanobel, Magog, Que	3,610
Snow Crest Packers Limited, Abbotsford BC	18,166	Quenord Chemicals Limited, Montreal, Que	4,742
Strub Brothers, Dundas, Ont	9,093	Rovalve Limited Group A, Port Coquitlam, BC	1,450
Weils Food Processing, Wheatley, Ont	12,614	Stanchem, Montreal, Que	13,833
Westvale Foods Limited, Mission, BC	10,911	Ste Anne Chemical Company Limited, Nackawic, NB	68,104
York Farms—Division of Canada Packers Limited, New Westminister, BC	150,342	Remissions of less than \$1,000	294
Remissions of less than \$1,000	1,012	Remission of customs duties on television chassis and components:	
Remission of customs duties and taxes paid on machinery and equipment imported by various companies:		Electrohome Limited, Kitchener, Ont	859,684
American Motors of Canada Limited, Toronto, Ont	12,565	Hitachi Credit Canada, Pointe-Claire, Que	25,069
Chrysler Corporation Limited, Windsor, Ont	345,569	Hitachi Sales Corporation of Canada Limited, Pointe-Claire, Que	904,556
F Jos Lamb Company, Windsor, Ont	200,199	Matsushita Industrial Canada, Toronto, Ont	654,852
Fab Tec Canada Limited, Windsor, Ont	124,973	R C A Limited, Prescott, Ont	3,090,390
Ford Motor Company, Dearborn, Mich	2,279	Sanyo Canada Limited, Montreal, Que	2,286,075
Ford Motor Company, Oakville, Ont	15,383	Remission of customs duties on certain motor vehicles, parts and accessories part thereof:	
General Motors of Canada Limited, Oshawa, Ont	13,208	American Motors Canada Limited, Brampton, Ont	26,075,570
General Motors of Canada Limited, Windsor, Ont	7,449	Aurora Cars, Division of Grove Ridge Incorporated, Richmond Hill, Ont	4,822
Highway Stamping Company Limited, Windsor, Ont	1,103	Jeep Corporation, London, Ont	12,168,802

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Livingston International Incorporated, London, Ont	298,496	Euclid Canada Limited, Guelph, Ont	3,592,173
Remissions of less than \$1,000	1,542	Firestone Steel Products of Canada, London, Ont	2,263
Remission of customs duties on parts and materials in production of vehicles for off highway use:		Flexible Tubing, Mississauga, Ont	2,272
Bata Engineering, Batavia, Ont	16,056	Funcraft Vehicles Limited, Cambridge, Ont	7,670
Brute Manufacturing Limited, Cambridge, Ont	3,967	General Motors of Canada Limited, London, Ont	56,093
Canadian General Electric Company Limited, Toronto, Ont	4,509	GM Associates Limited, Cookeville, Ont	3,375
CR Industries—Chicago Rawhide Products Canada, Limited, Brantford, Ont	7,164	Hayes Dana Incorporated, St Catharines, Ont	7,554
Cutler Hammer Canada Limited, Scarborough, Ont	16,675	Higginson Equipment Sales Limited, Burlington, Ont	2,403
Euclid Canada Limited, Guelph, Ont	4,095,073	Jeep Corporation, London, Ont	299,229
General Motors—Diesel Division, London, Ont	153,882	Mack Trucks, Toronto, Ont	1,252,068
General Motors of Canada, London, Ont	1,218,190	Patlon Aircraft and Industries, Mississauga, Ont	4,599
Industrial Rubber Products Limited, Toronto, Ont	4,858	Pettibone Canada Limited, Mississauga, Ont	64,868
ITT Aimco, St Catharines, Ont	2,459	Rockwell International of Canada, Tilbury, Ont	1,474,428
King Hydraulic Power, Woodstock, Ont	2,116	SMI Industries, Mississauga, Ont	29,095
L and M Radiator Limited, Winnipeg, Man	4,174	Teal Manufacturing Limited, Windsor, Ont	1,593
Lincoln Engineering Company of Canada, Rexdale, Ont ..	4,219	Transport Refrigeration Limited, Mississauga, Ont	9,876
Lincoln St Louis Canada Limited, Malton, Ont	3,396	Truck Equipment and Service Company Limited, Agincourt, Ont	1,566
MacDonald Steel 1976 Limited, Cambridge, Ont	1,638	Tubquip Incorporated, Montreal, Que	12,311
Paccar Canada Limited, Ste-Therese, Que	16,232	Universal Handling Equipment Company, Hamilton, Ont ..	49,946
Pacific Truck and Trailers Limited, Vancouver, BC	132,922	Western Star Trucks Incorporated, Mississauga, Ont	1,419
Palton Aircraft and Industries Limited, Toronto, Ont	2,795	Remissions of less than \$1,000	1,683
Pneumatic Industrial Equipment, Toronto, Ont	1,151	Remission of customs duties and sales tax on communication equipment for the regional operations control centres military surveillance system:	
Stratoflex of Canada Limited, Etobicoke, Ont	1,703	Bell Canada, Weston, Ont	472,200
Teledyne Canada Metal Products, Woodstock, Ont	3,364	Canadian National Railways, Toronto, Ont	5,132
Union Tractor Limited, Edmonton, Alta	2,083	Manitoba Telephone System, Winnipeg, Man	8,775
Unit Rig and Equipment Company Canada Limited, Niagara Falls, Ont	1,116,238	NB Telephone Company Limited, Saint John, NB	5,571
Wabco Equipment of Canada, Paris, Ont	3,394,437	Northern Telephone Limited, New Liskeard, Ont	13,174
Wainbee Limited, Toronto, Ont	7,023	Quebec Telephone, Gaspé, Que	5,857
Remissions of less than \$1,000	5,581	Spar Aerospace Limited, Toronto, Ont	376,873
Remission of sales tax on repair of Canadian civil aircraft, Canadian aircraft engines and flight simulators:		Remissions of less than \$1,000	793
BC Telephone Company, Vancouver, BC	1,444	Remission of customs duties paid or payable on goods used in the development and manufacture of space shuttle remote manipulator systems:	
Binette, John, Vancouver, BC	9,642	C A E Electronics Limited, Montreal, Que	253,036
CAE Electronics Limited, Montreal, Que	18,457	Spar Aerospace Products Limited, Toronto, Ont	1,595
Canadair, St-Laurent, Que	113,833	Remissions of less than \$1,000	797
Gray Beverage Company Limited, Vancouver, BC	29,700	Remission of customs duties on 2, 4 dichlorophenoxyacetic acid, and their esters and amine salts:	
Hayes Dana Incorporated, St Catharines, Ont	445,796	A H Marks and Company Limited, Bradford, England	43,714
Ministère des Transports, Ancienne Lorette, Que	6,295	Allied Chemicals, Montreal, Que	62,712
Pat Carson Bulldozing, Richmond, BC	1,428	Atlantic Trading Company, Toronto, Ont	82,455
Quebec Cartier Mining Company, Port Cartier, Que	111,851	Chipman Incorporated, Stoney Creek, Ont	14,497
West Fraser Timber Company Limited, Vancouver, BC ..	161,539	Diamond Shamrock Chemicals Canada Incorporated, Hamilton, Ont	410,123
Westcoast Transmission Company, Vancouver, BC	389,051	Dow Chemical Canada Limited, Sarnia, Ont	145,399
Woodward Stores Limited, Vancouver, BC	225,479	Harrison and Crossfield Canada Limited, Winnipeg, Man ..	236,092
Remissions of less than \$1,000	1,762	Interprovincial Co-op Limited, Winnipeg, Man	15,281
Remission of customs duties on crane carriers and specified commercial vehicles, parts and accessories and parts thereof:		Mitsui and Company Canada Limited, Toronto, Ont	4,860
Bombardier Incorporated, Valcourt, Que	2,890,794	Uniroyal Limited, Kitchener, Ont	111,656
Caeltor Enterprises Limited, Bathurst, NB	7,658	Remission of customs duties on unfinished leather for use in the manufacture of finished garment leathers:	
Canadian Disposal Equipment Company Limited, Toronto, Ont	17,276	Cantan Leather Corporation, Montreal, Que	893,585
Canrep Incorporated, Montreal, Que	35,858	Cerro Leather Canada, Montreal, Que	27,809
Central Truck Body Company Limited, Toronto, Ont	3,187	Collis Leather Limited, Aurora, Ont	8,812
Dresser Canada Incorporated, Cambridge, Ont	170,044	Liberty Leather Corporation, Montreal, Que	8,013
Esna, Division of Amerace Limited, Lachine, Que	12,596	Remission of customs duties on certain acrylic and modacrylic fibres:	
		Cyamid Canada Incorporated, Scarborough, Ont	7,266
		Lanutex Yarns Limited, Scarborough, Ont	39,600

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	5
Mitsui and Company, Montreal, Que	25,384
Spintex Yarns Limited, Scarborough, Ont	28,276
Waterloo Textiles, Cambridge, Ont	4,815
Remission of customs duties on certain polyester filament yarns:	
Celanese Canada Incorporated, Kingston, Ont	692,730
Daal Specialties Canada, Collingwood, Ont	350,278
Firestone Textiles Limited, Woodstock, Ont	82,298
Remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:	
Aviation Electric, St Laurent, Que	4,299
CAE Electronics Limited, Montreal, Que	29,095
Department of National Defence, Ottawa, Ont	2,854
Legere Engineering Supplies, Ottawa, Ont	13,877
	112,371,535
Total Customs and Excise	708,667,960

Other remissions were granted as follows:

PC 1945—April 4, 1952, remission of customs duties and the consumption or sales tax imposed under the customs tariff and the excise tax act on goods imported into Canada or purchased therein, either for sale, use or free distribution by the United Nations or its agents.

PC 1950—115/1784, April 5, 1950, exemption to the United States Government in connection with the operation and maintenance of leased bases established by the government in the province of Newfoundland.

PC 1952—4282, October 15, 1952, remission in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when transhipped to a foreign port owing to circumstances beyond the control of the importers.

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.

PC 1955—1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line.

PC 1956—11/1675, November 17, 1956, remission of duties and taxes on goods which the United States Government is importing or purchasing in Canada for the construction, maintenance and operation of joint defence project Dew Line.

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duties and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duties otherwise payable.

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and

apparatus and parts thereof (including motive power) of class or kind not made in Canada and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

PC 1964—235, February 13, 1964, remission of customs duties and excise taxes on goods that are not as ordered.

PC 1964—1436, September 17, 1964, remission of customs duties and excise taxes on consumable goods imported into Canada by scientific expeditions.

PC 1966—545, March 23, 1966, remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1966—19/2200, December 1, 1966, remission of customs duties and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival.

PC 1967—30/128, January 26, 1967, remission of customs duties and excise taxes payable on goods imported for use by the International Pacific Salmon Fisheries Commission.

PC 1967—23/261, February 16, 1967, remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967—38/393, March 2, 1967, remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1968—23/1710, September 17, 1968, remission of the customs duties payable on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 surveillance drone systems.

PC 1969—1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project.

PC 1969—1785, September 17, 1969, remission for spare parts and equipment for ground service to aircraft for foreign airlines operating into Canada on international routes.

PC 1970—1786, October 14, 1970, remission of duties and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches.

PC 1972—2494, October 20, 1972, remission of all customs duties paid or payable under the customs tariff on video tape recorders imported during the period commencing May 1, 1969 and ending June 30, 1980, for use exclusively by cable television companies.

PC 1972—2516, November 9, 1972, remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists.

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" to the order.

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency.

PC 1973—1361, May 29, 1973, remission of customs duties and excise taxes in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973—3568, November 13, 1973, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada.

PC 1974—34, January 8, 1974, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia.

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured automobiles components.

PC 1975—1903, August 6, 1975, remission of sales tax paid or payable in respect of machinery and apparatus imported into or purchased in Canada on or after June 1, 1974 by

Livingston Industries Limited, Tillsonburg, Ont for packaging and repackaging of goods for export. PC 1982—2679, September 3, 1982 revoked this Order.

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock departmental service remission order No 3).

PC 1975—1975, August 27, 1975, remission of customs duties paid or payable on railway rolling stock manufactured in Canada imported for use in international service in substitution therefore.

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers.

PC 1976—1174, May 18, 1976, remission of customs duties paid or payable on goods used in the manufacture of electronic sub-systems for communication satellites for export.

PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duties and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1976—2345, September 21, 1976, remission of sales tax paid or payable on seed drill transports and swather carriers imported into Canada or sold after December 31, 1975. PC 1982—2678, September 3, 1982 revoked this Order.

PC 1976—2984, December 2, 1976, remission of customs duties and excise taxes paid or payable on samples of negligible value.

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1977—73, January 20, 1977, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada.

PC 1977—2391, August 31, 1977, remission of customs duties on transistors and other semi-conductor devices.

PC 1978—5/1188, April 13, 1978, remission of customs duties and sales tax paid or payable on Xenon Lighting equipment for use exclusively by the Niagara Falls illumination of the Falls at Niagara Falls, Ont.

PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non-residents.

PC 1978—2539, August 9, 1978, remission of customs duties paid or payable on sheepskin and lambskin leathers

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

imported into Canada for use in the manufacture of gloves, etc.

PC 1978—2644, August 23, 1978, remission of customs duties on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

PC 1978—3279, October 26, 1978, remission of penalties of less than \$10 in respect of late payment of tax imposed under the Excise Tax Act.

PC 1979—395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments.

PC 1979—1098, March 29, 1979, remission of sales, excise and air transportation taxes from March 27, 1979 in accordance with the reductions proposed in Bill C-38, an Act to amend the Excise Tax Act, given first reading January 29, 1979. PC 1982—1420, May 13, 1982 revoked this Order.

PC 1979—1965, July 26, 1979 remission of customs duties and sales tax on computer equipment and parts.

PC 1980—9/376, February 1, 1980, remission of customs duties, on rotogravure printing rolls imported by Domco Industries Limited, Farnham, Que.

PC 1980—487, February 8, 1980, remission of customs duties on stemmed, flue cured tobacco.

PC 1980—7/1674, June 19, 1980, remission of customs duties and sales tax on printed material for foreign carriers.

PC 1980—17/3119, November 13, 1980, remission of customs duties, sales and excise taxes paid or payable on articles and samples of merchandise imported for use in brochures, etc.

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand.

PC 1981—693, March 12, 1981, remission of customs duties on lamp bulbs for Christmas lighting sets.

PC 1981—765, March 19, 1981, remission of customs duties on lubricating oil blending stocks.

PC 1981—5/1813, July 2, 1981, remission of customs duties, and sales tax on the duty, on domestic sewing machines imported by Singer Company of Canada Limited.

PC 1981—1883, July 9, 1981, remission of sales tax and any penalty incurred thereon, on steel held in inventory on November 18, 1974, used in the manufacture or production of fabricated structural steel referred to in paragraph 26(4)(d) of the Excise Tax Act.

PC 1981—5/1992, July 16, 1981, remission of customs duties paid or payable on the importation, by Atomic Energy of Canada Limited, between January 1, 1980 and December 31, 1981, of up to 5000 stainless steel drums for use in storing deuterium.

PC 1981—2256, August 19, 1981, remission of fifty per cent of the sales tax on communications equipment imported by Bell Canada.

PC 1981—3171, November 5, 1981, revoked the Steel for Manufacture or Production Inventory Remission Order approved by Order-in-Council PC 1981—1883 of July 9, 1981, and made in substitution therefore, an Order respecting the remission of sales tax and any penalty incurred thereon, on steel held in inventory on November 18, 1974, used in the manufacture or production of fabricated structural steel referred to in paragraph 26(4)(d) of the Excise Tax Act.

PC 1981—3253, November 19, 1981, remission of customs duties on ion—Exchange resins.

PC 1982—191, January 21, 1982, remission of customs duties on certain imports from Greece.

PC 1982—197, January 21, 1982, remission of duties, sales and excise taxes on certain imported goods transported into Canada by courier services.

PC 1982—2/231, January 21, 1982, remit to the companies mentioned in the schedule the customs duties on vinegar.

PC 1982—3/231, January 21, 1982, remit to the companies mentioned in the schedule the customs duties on glass tube air heaters for use in the production of malt.

PC 1982—3/456, February 11, 1982, remission of customs duties and the sales tax on the duties, paid on the six 29 foot sail boat hulls imported at the port of Niagara Falls, Ont.

PC 1982—775, March 3, 1982, order respecting the reduction of customs duties on certain iron or steel fasteners.

PC 1982—956, March 25, 1982, regulations exempting certain ships in the coasting trade of Canada from part XV of the Canada Shipping Act.

PC 1982—1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China.

PC 1982—5/1702, June 3, 1982, remission of customs duties paid or payable on three electronic power conditioning units manufactured by GEC rectifiers of Stafford, England imported by Urban Transportation Development Corporation Limited for use in rapid transit vehicles.

PC 1982—1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle.

PC 1982—1872, June 23, 1982, remission of customs duties on certain books and printed matter.

PC 1982—1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Concluded

PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore.

PC 1982—4/2395, August 5, 1982, remission of customs duties on unfinished embossed hardboard doorskins.

PC 1982—2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period July 1, 1981 and ending December 31, 1983.

PC 1982—2861, September 22, 1982, remission of customs duties on tabulating card stock for use in the manufacture of computer punch cards.

PC 1982—2981, September 30, 1982, remission of customs duties on certain grinding machines imported by or on behalf of the Wilson Machine Company Limited, LaSalle, Que.

PC 1982—3142, October 14, 1982, remission of the customs duties on North Pacific Alaskan Fur Sealskins.

PC 1982—3201, October 21, 1982, remission of customs duties on processed almonds and pistachios.

PC 1982—2/3361, November 4, 1982, remission of the customs duties paid or payable on an ultra violet therapy cabinet imported by or on behalf of Victoria General Hospital, Victoria, BC.

PC 1982—7/3998, December 23, 1982, remit to Potash Company of America, Sussex, New Brunswick, the sum of \$132,699 which represents a portion of the customs duties paid on two used friction mine hoists and electrical components.

PC 1983—185, January 27, 1983, order respecting the reduction of customs duties on chemicals and plastics.

PC 1983—189, January 27, 1983, remission of customs duties on certain products.

PC 1983—448, February 17, 1983, remission of customs duties on linerboard and solid bleached boxboard.

TAXATION

	\$
Remissions of income tax:	
Berrey, Ellis Surrey, BC	10,113

PC 1982—4/2770 dated September 9, 1982, remits income tax of \$2,729 for 1975 and \$4,321 for 1976 plus relevant interest payable.

The taxpayer filed 1975 to 1978 income tax returns as self-employed but later reassessed on the basis of an employee.

The employment income was added to the original reported self-employed income which resulted in double taxation. The taxpayer corresponded with the Department but no action was taken and the 1975 and 1976 returns became statute-barred.

A remission has been recommended because of departmental error.

Burke, Patrick Arthur Ottawa, Ont

PC 1983—9/906 dated March 24, 1983, remits income tax of \$5,455 and \$2,789 plus relevant interest and penalties payable in respect of the 1971 and 1972 taxation year.

In 1973 the taxpayer was arbitrarily assessed for the 1971 and 1972 taxation years after he refused to file returns.

Subsequently, financial statements were submitted and accepted by the Department in which it showed that the arbitrarily assessed tax was substantially in excess of the actual tax owing.

The taxpayer has only a small amount of rental income and Old Age Pension and he is in poor health.

A remission has been recommended for the statute-barred 1971 and 1972 returns due to financial hardship. Government and Long-Term Corporate Debt Obligations

PC 1983—99 dated January 13, 1983 remits income tax on interest income received by non-resident persons from residents of Canada in respect of government and long-term corporate debt obligations issued in 1983.

Income Averaging Annuity Contracts

PC 1982—2478 dated August 18, 1982 remits income tax and penalties in respect of income averaging annuity contracts for the 1981 taxation year.

Income Earned in the Province of Quebec Income Tax Remission Order, 1982

PC 1983—105 dated January 20, 1983 remits to certain individuals who are deemed to be resident in Canada, to non-residents who realized capital gains in Quebec and to Quebec residents who earned business income from a foreign source, the additional tax, interest and penalty arising both from the imposition of the 43 per cent federal surtax and from the loss of the federal tax abatement in respect of income earned in Quebec. This order is in respect of the taxation years 1979 to 1983 and subsequent years.

Isolated Posts Benefits and Allowances Amendment

PC 1983—299 dated February 3, 1983 is an amendment to extend the application of the Order to the 1982 taxation year in respect of benefits received under specified employment agreements.

Marathon Oil Company Findlay, Ohio, USA 888,590

PC 1982—8/3902 dated December 16, 1982, remits income tax of \$888,590 in respect of the 1974 income tax year.

Due to an amendment to the Income Tax Act, the taxpayer was entitled retroactively to a reduction of 1974 Part XIV tax. In April, 1980, an amended 1974 return was filed but was misplaced in the District Office. The error was discovered after the 1974 return became statute-barred.

Because the taxpayer requested his refund before the 1974 return was statute-barred and the Department was in error in not acting upon the request, a remission is recommended.

SECTION 17(8)—Concluded

NATIONAL REVENUE—Concluded
TAXATION—Concluded

Options North Program of the Province of Saskatchewan

PC 1983—558 dated February 24, 1983, remits federal income tax payable on allowances and reimbursements paid under the Options North Program of the Province of Saskatchewan after March 31, 1978 and before January 1, 1981 in respect of the institutional training period under the Program and remits any interest and penalties payable on the income tax remitted.

Sinclair, Doris Ladner, BC

PC 1982—5/3333 dated October 28, 1982 remits income tax of \$1,362 plus relevant interest payable in respect of the 1976 taxation year.

The taxpayer filed 1975 and 1976 returns declaring \$5,723 and \$8,654 respectively as T4 income. Due to a misunderstanding with the taxpayer, the Department reassessed the 1975 and 1976 returns deleting the T4 income. Using the total previous amounts less a business loss of \$2,472 declared the business profits for 1976 as \$11,905.

The Department provided no detailed explanation when requested by the taxpayer in 1978 to do so. When the issue was again reviewed in 1981, the 1976 return was statute-barred.

It has been ascertained that the actual business income for 1976 was \$4,128 and that a remission is recommended due to departmental error.

Stevens, Manuel Cornwall, Ont

PC 1983—4/319 dated February 3, 1983, remits income tax of \$2,214 in respect of the 1980 income tax year.

On August 15, 1979, employees of the Ontario regional office of Parks Canada were advised that their workplace was to be relocated from Cornwall to Peterborough in 1980. Treasury Board minute TB 766990, November 1979 authorized employee relocations in advance of official move date. On May 5, 1980 the Minister of the Environment rescinded the relocation and made a commitment to compensate employees for any costs.

The taxpayer purchased a home in Peterborough on January 31, 1980. An amount of \$10,241 was withdrawn from his RHOSP plan to finance the purchase. When the relocation was rescinded, the house was of no use and had to be sold without being occupied by the taxpayer.

The losses suffered by the taxpayer were in the collapsing of the RHOSP plan as an individual may only have one plan per lifetime and in the fact that the funds withdrawn from the plan were subject to income tax as they were not used to purchase an owner—Occupied house.

Western Steel Span Buildings Ltd St Vital, Man

PC 1983—5/409 dated February 10, 1983, remits income tax of \$2,798 plus relevant interest payable in respect of the 1974 taxation year.

The taxpayer filed the 1975 return reporting a capital gain on disposition of depreciable and non-depreciable property.

The capital gain was treated as an income gain on reassessment and a non-capital loss carried back to the 1974 taxation year was decreased.

The company appealed the reassessment for 1975 and it was allowed by Consent Judgement. This 1975 return was reassessed but as the taxpayer neither objected to the 1974 reassessment nor filed a waiver, the Department had no authority to reassess in respect of the revised non-capital loss carried back.

A remission was recommended for the statute-barred 1974 taxation year as the Department erred in their reassessing action.

Remissions of less than \$1,000	6,137
Total Taxation	909,047
Total National Revenue	709,577,007

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

Remissions of less than \$1,000	1,352
Total Secretary of State	1,352

SECTION 18(2)

Obligations, debts and claims deleted from the accounts

Department and agency	Treasury Board authority		Ministerial authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No	Amount	No	Amount	No	Amount
		\$		\$		\$
AGRICULTURE			95	29,234	95	29,234
COMMUNICATIONS—						
Canadian Radio-television and Telecommunications Commission			23	1,596	23	1,596
National Film Board	1	3,587	37	3,431	38	7,018
National Museums of Canada			108	2,151	108	2,151
Public Archives			322	10,839	322	10,839
CONSUMER AND CORPORATE AFFAIRS			81	14,138	81	14,138
ECONOMIC DEVELOPMENT			1	106 ⁽¹⁾	1	106
EMPLOYMENT AND IMMIGRATION—						
Canada Employment and Immigration Commission	12	35,904 ⁽¹⁾	10,122	899,504 ⁽¹⁾	10,134	935,408
ENERGY, MINES AND RESOURCES—						
Department			52	5,295	52	5,295
National Energy Board			30	4,425	30	4,425
ENVIRONMENT	1	923 ⁽¹⁾	82	3,930	83	4,853
EXTERNAL AFFAIRS			353	51,509	353	51,509
FISHERIES AND OCEANS			723	27,101	723	27,101
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	32	86,822 ⁽¹⁾	694	325,269 ⁽¹⁾	726	412,091
JUSTICE			11	480	11	480
LABOUR			4	758	4	758
NATIONAL DEFENCE			758	85,620	758	85,620
NATIONAL HEALTH AND WELFARE	16	46,685	5,662	384,190	5,678	430,875 ⁽²⁾
NATIONAL REVENUE—						
Customs and Excise	73	249,745	538	284,294	611	534,039
Taxation	1,827	5,816,975	8,677	4,831,769	10,504	10,648,744
PRIVY COUNCIL—						
Public Service Staff Relations Board			1	593	1	593
PUBLIC WORKS			28	10,283	28	10,283
REGIONAL ECONOMIC EXPANSION			7	871	7	871
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada			28	3,111	28	3,111
SECRETARY OF STATE			19	6,935	19	6,935
SOLICITOR GENERAL—						
Correctional Service			374	6,990 ⁽¹⁾	374	6,990
Royal Canadian Mounted Police	1	4,216	70	23,803	71	28,019
SUPPLY AND SERVICES—						
Department	38	2,781			38	2,781
Statistics Canada			28	1,118	28	1,118
TRANSPORT			3,295	128,696	3,295	128,696
VETERANS AFFAIRS	205	609,957	1,660	431,629	1,865	1,041,586 ⁽²⁾
	2,206	6,857,595	33,883	7,579,668	36,089	14,437,263

⁽¹⁾ Deletions were from departmental accounts receivable with the following exceptions: Economic Development, 1 item of \$106 pertaining to the asset account "Salary advance"—Employment and Immigration, 312 items totalling \$64,569 pertaining to the asset account "Transportation and assistance loans"—Environment, 1 item of \$923 pertaining to the asset account "Departmental petty cash"—Indian Affairs and Northern Development, 132 items totalling \$104,738 pertaining to the asset account "Indian economic development", 8 items totalling \$20,608 pertaining to the asset account "Indian housing assistance" and 12 items totalling \$7,551 pertaining to the asset account "Eskimo loan fund"—Solicitor General, Correctional Service, 374 items totalling \$6,990 pertaining to the asset account "Parolees".

⁽²⁾ The above figures exclude the following: National Health and Welfare, 36,349 items totalling \$7,381,872 pertaining to remission of debts under Section 22(3) of the Old Age Security Act—Veterans Affairs, 7,819 items totalling \$5,885,200 pertaining to remission of debts under Section 19(2) of the War Veterans Allowance Act.

Further details regarding accounts receivable and deletions can be found in Section 31 of Volume II.

SECTION 31(4)

Every accountable advance that is not repaid or accounted for (including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
AGRICULTURE					Martin R	1	2	2	
Anderson W R	20	48		48	May G	1	137	137	
Arnold G	5	29		29	McCrum W	1	4	4	
Burrows H	5	200		200	McKay R	1	48	48	
Campbell K	1	43		43	Molozzi A	1	855	855	
Carter C L	1	1,100		1,100	Montgomery W	1	2,632	2,632	
Cassidy S	5	1		1	Muscati Z	1	2	2	
Curtis D	20	200		200	Nassar R	1	17	17	
Dunker H	5	1,000		1,000	Olsen R	1	13	13	
Farell D	20	350		350	O'Neil B	1	62	62	
Gilles W	5	217		217	Paldi A	1	1	1	
Jackson G	1	450		450	Perrier L	1	1	1	
LeBlanc L	20	200		200	Richardson K	1	168	168	
Lufman M	5	375		375	Rousseau J J	1	150	150	
Mawhinney J B	20	250		250	Schaffer B A	1	21	21	
McAleer D	5	5		5	Sicennnes J	Stat	150	150	
Meek J	5	5		5	Steele D	1	6	6	
Morehouse D	5	215		215	Towaj S	1	5	5	
O'Brien D	1	395		395	Treurniet W	1	24	24	
Peksa J	1	1,500		1,500	Turgeon A	1	235	235	
Pennell F	5	250		250	Tyrie D	1	53	53	
Penney B G	5	750		750	Vazquez G	1	100	100	
Richard B	1	12		12	Werstiuk H	1	4	4	
Steves B	1	1,400		1,400	Whalen T	1	13	13	
Thomas F	20	200		200	Wright W	1	49	49	
		9,195		9,195	Yeung S	1	3	3	
					Yokoyama K	1	30	30	
							16,373	16,373	

COMMUNICATIONS

Department					National Museums of Canada				
Alden A	1	3		3	McGuff G	70	550		550
Amon J	1	27		27	Peers B	70	164	164	
Andrieu M	1	115		115	Russell D	70	4	4	
Arsenault R	Stat	23		23	Schultz H	70	625		625
Barrington R	1	9		9			1,343	168	1,175
Barry A	1	5		5	Public Archives				
Belisle J	1	175		175	Ball N	85	160	160	
Belrose J	1	361		361	Charron P	85	450	450	
Blevis B	1	263		263	Delisle G	85	1,500	1,500	
Bouchard M	1	50		50	Dick E	85	36	36	
Breau D	1	15		15			2,146	2,146	
Bridgewater A	1	1		1			19,862	18,687	1,175
Brodie J	10	423		423					
Caplan T	1	35		35					
Carew A	1	55		55					
Clark D	1	27		27					
Crozier B	1	54		54					
Dallaire G	1	26		26					
Decloux V	1	2,215		2,215					
Delaney R	1	6		6					
Desjardins-Chase M	1	2,298		2,298					
Desroches Y	1	442		442					
Diamente F	1	27		27					
Doré L	1	450		450					
Douville R	1	3		3					
Dubois A	1	52		52					
Ducharme E	1	96		96					
Dufour M	1	450		450					
Dumoulin J C	1	1		1					
Footé J	1	5		5					
Franklin C	1	6		6					
Gourd A	1	2,500		2,500					
Gravel S	1	82		82					
Grebler V	1	7		7					
Hélu M	1	500		500					
Hothi H	1	2		2					
Johnson D	1	11		11					
Johnston W	1	298		298					
Kelly K C	10	200		200					
Keyes A	10	228		228					
Kong A	1	36		36					
Lefebvre J	10	1		1					
Martel J	1	5		5					

CONSUMER AND
CORPORATE AFFAIRS

Armstrong M	1	1,200		1,200					
Attwood R	1	230		230					
Bailie W	1	1,200		1,200					
Bean J	1	500		500					
Beaulieu N	1	2,000		2,000					
Bisland C	1	213		213					
Bocking J	1	700		700					
Boileau J	1	450		450					
Boisclair C	1	220		220					
Brander R	1	261		261					
Brydon W	1	500		500					
Buchanan J	1	50		50					
Cade J	1	1,200		1,200					
Carr S	1	1,764		1,764					
Champagne L	1	110		110					
Cini C	1	2		2					2
Cochrane W	1	1,500		1,500					
Cordoni Greenbaum C	1	85		85					85
Else G	1	360		360					360
Ferderber R	1	110		110					
Friend M	1	150		150					
Genest J	1	2,132		2,132					
Gray L O	1	200		200					200
Hamley M	1	700		700					
Hay P F	1	250		250					
Huband K	1	500		500					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
CONSUMER AND CORPORATE AFFAIRS—									
Concluded									
Hunter L A W	1	300	300		Demers G	10	1	1	
Jarrett W F	1	180	180		Dery C	10	419	419	
Kennelly W	1	150		150	Desjardins G	5	1	1	
Kingston S	1	1,500	1,500		Dodic R	5	175	175	
Labelle J M	1	50	50		Domanski E	10	275	275	
Lalonde P	1	500	500		Domville B	20	155		155
Marrocco A P	1	925	925		Dorval R	5	415	415	
Martin J S	1	550	550		Ducarme D	10	30	30	
McCulloch P	1	336	336		Ducharme L	5	123	123	
Pottie F D	1	1,000	1,000		Duclos B	10	50	50	
Rutherford D	1	6		6	Dufour L	5	700	700	
Seeley J	1	500	500		Duke R	5	71	71	
Sicotte L	1	2,000		2,000	Dunlop J	20	200	200	
Sim W S	1	250	250		Dupont L	10	1	1	
Smith W	1	850	850		Durand C	10	52	52	
Streadwick	1	200	200		Elliot J	10	2,000	2,000	
Taggart W J	1	500	500		Epstein L	10	14	14	
Thivierge J	1	270	270		Fairbrother D	5	175		175
Wapniarski S	1	2,500	2,500		Fallu P	1	100	100	
Wolinski D	1	2,350	2,350		Fallu P	10	300	300	
					Ferris S	10	500	500	
					Ferris S	10	2,126	2,126	
					Ferron C	10	200		200
					Filion D	10	200	200	
					Fisher M	5	560		560
					Fortier P	5	500	500	
					Fortin G	5	90	90	
					Fortin G	10	166	166	
					Fournier L	10	100	100	
					Fournier N	5	450	450	
					Fournier S	10	475	475	
					Franklin R	10	114		114
					Gagnon J	5	2	2	
					Gallagher L	10	100	100	
					Gallasso A	1	100	100	
					Garbutt T	10	3		3
					Garneau R	5	396	396	
					Gaudet R	5	200	200	
					Gauthier M	5	65	65	
					Gauthier Y	10	44	44	
					Gestell E	10	74	74	
					Giroux J	10	60	60	
					Giroux M	10	37	37	
					Godon P	10	300		300
					Gre R	5	85	85	
					Grimard P	5	150	150	
					Groves D	10	62	62	
					Guérette H	10	4	4	
					Hall S	5	500	500	
					Harris B	10	143	143	
					Henderson J	10	1,000	1,000	
					Herbert B	5	50	50	
					Humbke P	10	114	114	
					Isse C	10	800	800	
					Jackson A	10	580	580	
					Jomphe R	10	18	18	
					Klingzahn N	10	371		371
					Labre S	10	500	500	
					Laforge S	10	98	98	
					Laforge S	10	300	300	
					Lamothe J	10	100	100	
					Lamoureux M	10	30	30	
					Lamoureux R	5	250	250	
					Larivière P	20	176	176	
					Larocque A	20	800		800
					Lathlin O	10	300	295	5
					Latrémouille L	10	100	100	
					Legros J	10	200	200	
					Lepage A	20	12	12	
					Lesage R	10	100	100	
					Lessage M	10	7	7	
					Lewis A	20	71	71	
					Lighthall P	5	25	25	
					Linteau P	10	100		100
					Loring P	10	1	1	
					Lortie P	5	137	137	
					Lussier G	10	300	300	
ECONOMIC DEVELOPMENT—									
Northern Pipeline Agency									
Treaty 8 Tribal Association	25	10,000		10,000					
EMPLOYMENT AND IMMIGRATION									
Adcock R	10	190	190						
Allan D	10	158	158						
Allen J	10	57	57						
Amiot R	10	20	20						
Aubin C	10	123	123						
Auger L	5	495	495						
Auger L	5	386	386						
Auger L	5	750	750						
Babes S	10	78	78						
Barnes V	10	210	210						
Beauchamp R	10	100	100						
Beaumont C	10	1,067	1,067						
Belanger D	5	145	145						
Bélineau M	10	300		300					
Belisle J	5	87	87						
Bennett R	10	1	1						
Bennett R	10	22	22						
Bider N	10	83		83					
Blais G	5	250	250						
Bleau R	20	56	56						
Blouin J	5	250	250						
Brown E	10	400		400					
Brown K	10	391		391					
Boer K	10	1	1						
Caron E	10	300		300					
Carr L	10	500	500						
Carreau L	20	1	1						
Caverly W	10	200		200					
Champagne S	5	100	100						
Charge E	10	125	125						
Charron G	10	41		41					
Chartrand J	10	180	180						
Cheetham P	5	85	85						
Collett R	1	1,190		1,190					
Colwell C	10	1,000	1,000						
Connelly R	10	200	200						
Contois Y	5	5	5						
Copenace N	10	500	500						
Côté L	5	30	30						
Covey A	10	130	130						
Cretney W	10	113	113						
Davies A	10	20	20						
Dean R	10	300	300						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
EMPLOYMENT AND IMMIGRATION—Concluded					Wilkie R.	10	187	187	
Lynch J.	10	75	75		William B.	1	19		19
Macgonigill D.	10	290	290		Yates A.	10	4	4	
Majorlaine S.	10	100	100				57,255	50,205	7,050
Mantha R.	10	125	125		ENERGY, MINES AND RESOURCES—				
Maranda R.	10	500	500		Department				
Masson A.	5	60	60		Bardon H.	5	4	4	
Masson A.	10	300	300		Barkans M.	5	79	79	
Mathieu R.	10	42	42		Berry W.	1	210		210
Matson H.	10	331	331		Dawson K.	40	600	600	
May S.	10	340	340		Jackson F.	5	2,700	2,700	
McDonald G.	10	6	6		Kerwin T.	5	91	91	
McPherson R.	10	146	146		McLaren D J.	40	1,200	1,200	
Mernier L.	10	880	880		Pullen S.	40	578	578	
Milot S.	10	129	129		Thurston S.	5	82	82	210
Mitchell J.	20	900		900			5,544	5,334	
Moreau R.	10	107	107		Atomic Energy Control Board				
Morris D.	5	400	400		Asmis G J K.	50	10	10	
Morton B.	10	15	15				5,554	5,344	210
Mosley C.	10	106	106		ENVIRONMENT				
Nelles J.	10	150	150		Beaver D.	5	600	600	
Neshevich R.	10	484	484		Behun S.	5	15	15	
Nobert P.	5	275	275		Bellefleur J.	5	1,000		1,000
O'Connor W.	10	1,400	1,400		Benwell B.	5	519	519	
Oliver C.	20	300		300	Bialik J.	1	448	448	
O'Neil D.	10	160	160		Burak S.	5	27	27	
O'Rourke J.	10	100	100		Chamberlain V.	5	131	131	
Ostiguy J.	10	197	197		Clarke C.	5	200	200	
O'Toole D.	10	150	150		Connelly R G.	1	100	100	
Pakarno S.	10	1	1		Dawson N.	5	900	900	
Paris G.	10	110	110		Desautels J.	20	250	250	
Parker B.	10	207	207		Dobbs R.	5	200	200	
Paul J.	10	34	34		Doiron L.	5	605	605	
Paul J.	10	286	286		Dufour L.	1	188	188	
Pelletier R.	10	13	13		Gillespie J.	5	2,000	2,000	
Perriccioli D.	20	141		141	Gray C B J.	5	260	260	
Perry M.	10	1,000	1,000		Guilbeault R A.	5	600	600	
Peterson K.	10	500	500		Harris J M.	5	765	765	
Piché A.	10	24	24		Harrison F.	5	11		11
Postes Canada.	5	600	600		Huot M.	5	200	200	
Proulx G.	5	500	500		Kettela E.	5	200	200	
Puschel S.	10	1,900	1,900		Kreuder W L.	5	577	577	
Racette S.	10	5	5		Lazare M.	5	50	50	
Rafferty M.	5	1,577	1,577		Lehoux D.	5	1,000	1,000	
Rancourt M.	5	40	40		Leih R M.	5	1,100	1,100	
Reynolds D.	10	140	140		Macklin C.	5	300	300	
Richard M.	10	140	140		Mainprize G.	5	80		80
Rochon Y.	10	184	184		McElroy T.	5	700	700	
Rouette S.	10	71	71		McKelvey R W.	5	3,000	3,000	
Sanson C.	5	6	6		McNally G S.	25	531	531	
Shawana K.	5	100	100		Mickelson C.	20	13	13	
Sissors B.	10	2,000	2,000		Moll R.	5	400	400	
Smith L.	10	487	487		Munn K.	5	100	100	
Somerseset F.	10	298	298		Nagy O L.	5	318	318	
Sorel R.	10	54	54		Olafson R.	5	2,348		2,348
Stasiuk J.	5	200	200		Pessah B.	5	400		400
Stewart M.	5	78	78		Pharo C.	5	300	300	
Stutchbury L.	10	175	175		Ramsey G.	5	250	250	
Sureau R.	5	300	300		Rosa J.	5	1,000	1,000	
Tardif N.	10	50	50		Shepherd R F.	5	1,000	1,000	
Tardiff L.	10	50	50		Steneker G.	5	200	200	
Tate B.	10	150	150		Stewart V.	5	700	700	
Terris M.	10	16	16		Stuart R.	20	237	237	
Thérien M.	5	123	123		Summanik D.	5	261		261
Thistle B.	5	2,500	2,500		Tarr M.	20	10	10	
Tremblay C.	5	250	250		Trivett B A.	5	400	213	187
Trimble E.	10	200	200		Tsay T.	5	94	94	
Turgeon Y.	10	120	120		Yang C S.	5	200	200	
Van Asseldonk A.	5	1,600	1,600				24,788	20,501	4,287
Vespro D.	10	2	2	2					
Vezina F.	20	40	40						
Villion P.	5	421	421						
Weaver J.	5	25	25						
Werbenuk L.	5	2,000	2,000						
Widdows A.	10	16	16						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
EXTERNAL AFFAIRS—									
Department									
Acker E	1	603		603	Callado J L	1	3,500		3,500
Adams C J	1	7,668		7,668	Cameron R P	1	100		100
Adams H F	1	418		418	Campbell A	1	3,500	3,009	491
Adcock A	1	1,276		1,276	Cardin J C	1	536		536
Adcock D R J	1	768		768	Carle F	1	130		130
Advokaat A	1	366		366	Carre S K	1	200		200
Agis G	1	710		710	Carthwright S	1	4,000	4,000	
Agnes W M	1	950		950	Chamberlain D	1	393	393	
Ahrens C	1	950		950	Champagne J	1	100		100
Ahrens H	1	3,835		3,835	Chartrand-Houlden L	1	4,673		4,673
Akehurst J	1	532		532	Clapp J	1	1,500	1,500	
Alcock N	1	100		100	Clark A G	1	873		873
Allen K J	1	101		101	Clark R H	1	3,000	3,000	
Almeida J	1	407		407	Clarke W L	1	1,979		1,979
Anderson R C	1	18	18		Cleary M	1	200		200
Anstis C	1	970		970	Clement G	1	1,237		1,237
Arcand T J	1	33	33		Comeau D	1	1,500		1,500
Archambault G M	1	273		273	Constant D	1	49	49	
Arsenault J	1	300	175	125	Contamine Y	1	2		2
Baker H A	1	430		430	Cooper J E	1	31		31
Bakewell P	1	734	734		Cooper R K	1	1,554		1,554
Barker N J	1	1,000	1,000		Corriveau J A A	1	400		400
Bates G	1	1,356		1,356	Critchley H	1	100		100
Baxter K	1	126		126	Crosthwaite M	1	2,028		2,028
Bayne I	1	100		100	Culp B	1	193		193
Bazinot A	1	683	683		Currie N	1	2,595		2,595
Beadle R	1	210		210	Curry K	1	223		223
Beare R	1	350		350	Cyr A	1	1,500	1,500	
Beattie A K	1	918		918	Dawson J A	1	3		3
Beauchamp R	1	308		308	Debanne G	1	6,500	6,500	
Beaupre P A	1	1,640		1,640	Décarie V	1	2,800		2,800
Beckett P A	1	964		964	Delaney I	1	201		201
Belanger S	1	25	25		Desgroseilliers M	1	1,029		1,029
Bellamy F G	1	319		319	Desjardins J	1	1,500		1,500
Bellefleur P	1	549		549	Despres A A	1	1,036		1,036
Belliveau R	1	1,526		1,526	Dhavernas D	1	27		27
Beranger J	1	1,500	1,500		Dibartolomeo B	1	5,566		5,566
Bercovitz E L	1	3,175		3,175	Donohue A	1	908		908
Berlet R J	1	1,800		1,800	Douglas P	1	75		75
Bigras H	1	622		622	Dubois H	1	2,104		2,104
Bird W J	1	413		413	Duff D E	1	1,800		1,800
Blanchette A	1	123		123	Dufour L	1	10,000	10,000	
Bluteau A	1	314		314	Dumouchel P	1	100		100
Bobinski E L	1	355		355	Dumoulin M	1	1,009		1,009
Bockstael R	1	100		100	Dupuis F M C	1	927		927
Boeim J T	1	68		68	Egloff K	1	59		59
Boekhoven M	1	22	22		Esposito G	1	150		150
Boland D	1	1,800		1,800	Etheridge N H R	1	33		33
Bolduc R	1	350		350	Fabro C	1	975		975
Bonar J	1	2,500		2,500	Fanning J D	1	4,212		4,212
Bonthon W J	1	3,228		3,228	Field R	1	97		97
Boomgardt R	1	600		600	Fieldhouse J R W	1	3,525		3,525
Boucher R H	1	152		152	Filleul F M	1	737		737
Bournillat P	1	100		100	Finlan M L	1	1,800		1,800
Brack R	1	65		65	Fittes C	1	407	407	
Braia A M	1	100		100	Flanagan F	1	2,605		2,605
Briand D	1	241		241	Fleck W E P	1	2,800		2,800
Brock M C	1	295	95	200	Foley D	1	600		600
Brothwell D	1	1,514		1,514	Ford L	1	1,000	1,000	
Brousseau D	1	450		450	Fortier J	1	1,031		1,031
Brown S H	1	334		334	Fraser B	1	250		250
Browne D	1	604	604		Fredette J	1	315		315
Bruneau G	1	510	510		Gallant J A	1	405		405
Burns D P	1	207		207	Gass M	1	764		764
Burns J	1	3,500		3,500	Gauthier A	1	400	400	
Bussièeres Hon P	1	2,423		2,423	Gauthier R	1	105		105
Bustos L	1	1,224		1,224	Gélinas F	1	296		296
Butler D	1	1,300	1,289	11	Giasson D	1	584	84	500
Butler D C	1	2,896	1,000	1,896	Gibson J E	1	69		69
Butler E R S	1	733		733	Gignac J	1	388		388
Butler T A	1	560		560	Gobeil L	1	214		214
Butt R D	1	600		600	Godfrey N P	1	2,500	2,500	
Buxton D	1	650		650	Gooch S E	1	6,722		6,722
Caldwell P B	1	600		600	Gordon A V	1	114		114
					Graham A L	1	329		329
					Graham Hon A	1	100		100
					Graham J N	1	773		773

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS—					McCullough M J D	1	2		2
Continued					McGrath Hon J	1	1,323		1,323
Department—Continued					McLennan D	1	138	138	
Grauer R A	1	1,800		1,800	Meadows M	1	360		360
Green A W	1	12,249		12,249	Merklinger KJ	1	250		250
Green L	1	62		62	Middleton R M	1	269		269
Green L E	1	675		675	Miller R	1	1,379	1,379	
Griffith A	1	1,678		1,678	Milot G M	1	98	98	
Groves J R	1	445		445	Mooney T L	1	1,800		1,800
Hall C O	1	188		188	Morse E	1	43		43
Hamilton I	1	43		43	Mortiuk L	1	1,513		1,513
Hanafi W A	1	20		20	Murray J F	1	1,263		1,263
Hankey B G	1	4,408		4,408	Neidy S	1	164		164
Harman J J	1	4,052	3,833	219	Noble R B	1	6,509		6,509
Hart J L	1	3,500		3,500	Noel R	1	3,976		3,976
Hayward J E	1	86	86		Noiseux J C	1	112		112
Heddleston R	1	248		248	Ogle R	1	2,400		2,400
Helmke C	1	1,283		1,283	Ohlsen G L	1	17,208		17,208
Hemphill D	1	2,800		2,800	Olextuk E A	1	1,232		1,232
Hewlett-Jobes K A	1	1,485		1,485	O'Shea K	1	1,099		1,099
Hibbard J S	1	646		646	Ouellette A	1	2,800		2,800
Hinton G	1	1,000		1,000	Parent P	1	1,050		1,050
Hladik M	1	1,000		1,000	Parisien A M	1	615		615
Horley D	1	60	60		Park A E	1	11		11
Horton D	1	50		50	Pasho D	1	1,200		1,200
Howse R L	1	104		104	Patterson L	1	1,400		1,400
Huber M	1	2,500	2,500		Pattilo R	1	271		271
Hughes R C	1	525		525	Polak W	1	3,688		3,688
Hutchinson R	1	1,254		1,254	Prud'homme M	1	100		100
Jeffreys P A	1	5,000	5,000		Rainbow M A K	1	400		400
Johnston K	1	12		12	Raletich-Rajicic M	1	317		317
Johnston K R	1	909		909	Reagh N E	1	391		391
Johnston W W	1	897		897	Richens G T	1	4,350	4,350	
Johnstone BV	1	1,289	1,289		Riddell N H	1	3,700		3,700
Johnstone R	1	1,425		1,425	Rioux G	1	100		100
Jollymore C	1	125		125	Robichaud G	1	594		594
Joyal Hon S	1	4,200		4,200	Robinson B	1	115		115
Kalinowski S	1	3,161		3,161	Roy J A	1	366		366
Harnes J M	1	45	45		Roy M	1	100		100
Kelley C	1	1,262		1,262	Ruddick M	1	993	993	
Kemball B	1	700		700	Rushka R	1	65		65
Kimmell J	1	320		320	Rusinek A	1	2,679		2,679
Kneale J	1	338		338	Russell B T	1	475		475
Kolatacz H	1	2,060		2,060	Russell C S	1	1,904		1,904
Kowalchuk D	1	1,417		1,417	Russell N	1	821		821
Huhnke C	1	720		720	Russell P F	1	331		331
Lacoste G	1	130		130	Saint-Martin J G	1	371		371
Lalande R	1	2,943		2,943	Saint-Martin R	1	2,470		2,470
Lambert G	1	1,800		1,800	Saintonge M	1	3,200		3,200
Lapierre J C	1	2,400		2,400	Sara G	1	685		685
Lavoie J	1	1,239		1,239	Sarda L	1	961		961
Lavoie J R	1	2,560		2,560	Saunders P	1	760		760
Le Bars G	1	71		71	Sauve A	1	371		371
Lcblanc M	1	750	750		Sawyer N	1	174		174
Lecuyer G	1	1,000		1,000	Schram J	1	73		73
Lederman L	1	500		500	Schefczyk W M	1	4,000		4,000
Legault L H	1	1,200		1,200	Schroeder J N	1	135		135
Lepage M	1	59		59	Schroeter H G	1	3,100	3,100	
Lepine L	1	466		466	Schultz J	1	92		92
Lessard L	1	3,124		3,124	Schwartz M	1	581		581
Lever A N	1	1,950		1,950	Scott G A D	1	2,345		2,345
Livingston F	1	7,279		7,279	Scott J J	1	28		28
Livingston J A	1	6,598		6,598	Scott P	1	1,187		1,187
Loranger J	1	16		16	Scott T W	1	42		42
Lord W	1	3,284		3,284	Seangio A	1	102		102
Lovett J R	1	200		200	Seigny A	1	861		861
Lussier C	1	77		77	Seymour G	1	41		41
MacArthur P	1	1,500	1,500		Shankland L	1	4		4
Macartney K N	1	100		100	Shannon G	1	3,933		3,933
MacLean R	1	1,112		1,112	Shannon G J	1	105		105
Mailhot R J	1	9,454		9,454	Sheehan T B	1	539	539	
Marsan D	1	4,902		4,902	Sherrin M	1	4,970		4,970
Martin G	1	100		100	Shott G	1	3,650		3,650
Matsunaga H	1	2,530		2,530	Sicard G	1	8,225		8,225
Maybee W M	1	500	500		Simmons R	1	100		100
McCain F	1	18		18	Sims J	1	1,834		1,834
					Sinclair M	1	1,000		1,000

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS— Concluded					Washbrook D.....	1	2,789	2,185	604
Department—Concluded					Waterfall D E.....	1	1,710	1,710	
Sinclair W E.....	1	52		52	Watson B.....	1	8,197		8,197
Sirois C.....	1	3,033		3,033	Watts A.....	1	1,151	1,151	
Sirrs R D.....	1	1,360		1,360	Waugh R.....	1	1,631	1,631	
Skunta Z.....	1	58	58		Weatherall D.....	1	1,654		1,654
Small M.....	1	3,471		3,471	Weatherhead D.....	1	1,300		1,300
Smiley A.....	1	2,574		2,574	Weaver G.....	1	1,074	1,074	
Smith G.....	1	1,500		1,500	Waymouth B.....	1	12,313	10,040	2,273
Smith J E.....	1	6		6	Webb DC.....	1	545		545
Smith R C.....	1	585	585		Webb TR.....	1	253		253
Snow F G.....	1	86	20	66	Webster J.....	1	491	491	
Snyder J M.....	1	1,400	1,400		Weekes J M.....	1	5,504	4,004	1,500
Snyder R B.....	1	88		88	Weide MA.....	1	720	710	10
Sondergaard B A.....	1	25		25	Weidman H.....	1	339	339	
Sotvedt J S.....	1	374		374	Wellsbury W.....	1	3,445	3,155	290
Spiers C R.....	1	12		12	Wenman R.....	1	4,000		4,000
Spiritri-Hay T.....	1	542		542	Westdal C.....	1	11,758		11,758
Spoke F.....	1	230		230	White D.....	1	5	5	
Springett G B.....	1	1,007		1,007	Whitehead GE.....	1	1,732		1,732
Sprinks J.....	1	1,213		1,213	Whittaker J.....	1	200		200
Spunt H M.....	1	201		201	Whittleton J.....	1	2,789		2,789
Stansfield R E.....	1	304		304	Willer EA.....	1	123		123
Steele T.....	1	192		192	Williams M.....	1	2,252		2,252
Stegelman M.....	1	113	113		Williams S.....	1	449		449
Steinburg R.....	1	577		577	Willms G.....	1	1,722	1,722	
Stevens R D.....	1	2,600		2,600	Willows G.....	1	350		350
Stewart R.....	1	148		148	Wilson C.....	1	1,200		1,200
St-Georges M.....	1	977		977	Wood B.....	1	100		100
Stirk J.....	1	38		38	Wood TS.....	1	24		24
St-Jean R.....	1	858		858	Wynne D.....	1	660	660	
St-Laurent M.....	1	811		811	Yassin A.....	1	418		418
Stokes B M.....	1	779		779	Yerrell RD.....	1	722		722
Stone S M.....	1	855		855	Yetman EM.....	1	76		76
St-Pierre C.....	1	1,800		1,800	Young BA.....	1	4		4
Stuart B.....	1	2,697		2,697	Young ME.....	1	1,274		1,274
Stubbert R W.....	1	135		135	Zinni J.....	1	528		528
Sue-Ting-Len A.....	1	417	417		Zizka P.....	1	16		16
Sulzenko O.....	1	611		611	Zonjic Z.....	1	6		6
Swanson J.....	1	204		204	Zurita J.....	1	2,000	2,000	
Tardiff J G.....	1	205	205				556,450	106,058	450,392
Taylor K.....	1	3,333		3,333	Canadian International Development Agency				
Temsamani D.....	1	359		359	Aitchison D R.....	30	11,160		11,160
Thivierge R A.....	1	43		43	Allard R.....	30	500		500
Thomas B.....	1	1,361		1,361	Anderson B J.....	30	234	234	
Thomsen L.....	1	1,317		1,317	Baran E.....	30	59	59	
Thomson C.....	1	613		613	Barrieau A.....	30	2,500	105	
Thomson M.....	1	100		100	Boone J.....	30	1,758		
Thomson P.....	1	70		70	Carlisle R.....	30	528	528	
Timonin I.....	1	7		7	Collin P.....	30	214	214	
Tirant C.....	1	759		759	Cunningham E.....	30	695		695
Townsend G.....	1	300		300	Dumelle R.....	30	733		
Tremblay C.....	1	400		400	Elton G.....	30	12		12
Trottier J.....	1	74	28	46	Fisher W.....	30	1,541		
Trottier P.....	1	1,200		1,200	Laporte S.....	30	367		
Tunis R.....	1	1,028		1,028	Leclerc J.....	30	138	138	
Uyeyama S.....	1	300		300	Morgan P.....	30	1,339	1,339	
Vandenhoff M E.....	1	42		42	Morin L.....	30	733		
Vanderloo R.....	1	2,816		2,816	Perinbam L.....	30	2,096	2,096	
Vasaraj V.....	1	37		37	Pouliot F.....	30	1,417	1,417	
Veilleux P.....	1	1,000		1,000	Rivard R.....	30	1,613	1,613	
Veitch D.....	1	98		98	Robard G.....	30	1,155	1,155	
Verville R.....	1	1,647		1,647	Saper A.....	30	5,200		
Vigeant S.....	1	3,616		3,616	Tiedman K.....	30	413		
Voight H.....	1	6		6	Watson K.....	30	152		152
Waddell D.....	1	675	675				34,557	8,898	12,519
Wadds J.....	1	4,103		4,103			591,007	114,956	462,911
Wade S.....	1	2,194		2,194	FINANCE				
Wagar A.....	1	279	279		Catellier R.....	1	1,407	1,407	
Wajdi A.....	1	1,800		1,800	Lepan N.....	1	300	300	
Wall J C.....	1	766	766		Patilla R.....	1	203		203
Wallace J.....	1	121	121				1,910	1,707	203
Walsh M.....	1	600		600					
Walsh P.....	1	1,645	1,645						
Wardroper W.....	1	1,759							
Warren G I.....	1	920	920						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$
FISHERIES AND OCEANS				
Brown I	1	175	175	
Brown T G	1	389	189	200
Bruce A	1	29	29	
Campbell B	1	650		650
Combes A S	1	500	500	
Connor H A	1	210	210	
Corey P	1	500	500	
Cornick J	1	5		5
Curry G	1	95	95	
Dawson P	1	33	33	
Deacon B	1	1		1
Decker D	1	459	459	
Doucet J M	1	32		32
Ducharme A	1	129	129	
Duplessis O	1	356		356
Elsley J	1	228		228
Farwell M	1	47	47	
Field W J	1	229	229	
Fitch A	1	108		108
Fraser F	1	47	47	
Galloway J	1	6		6
Gargett A	1	9	9	
Gordon M	1	11	11	
Greenlaw A	1	500		500
Groat A M	1	200	146	54
Halleran M	1	100	100	
Hanlon J	1	67	67	
Hay K	1	218	218	
Heizer S R	1	154	154	
Hirtle P	1	50	50	
Hood P	1	10	10	
Jestadt R	1	402		402
Keating E J	1	400	400	
Kelly D	1	262		262
Kiley R M	1	200	200	
Knapp D	1	5	5	
Kupr M	1	1,900	1,871	29
Larouche P	1	200	200	
Lawley B	1	275	275	
Leask M	1	1,127	1,120	7
Levesque R	1	30	30	
Lorette K	1	7		7
Lunn B R	1	300	300	
MacDonald J A	1	1		1
MacGregor D	1	40	40	
MacLeod J	1	1,800		1,800
Mann I G	1	260	260	
Marken K R W	1	232	232	
McDonald G	1	300		300
McIndoe R A	1	395	395	
McKinnon D	1	68	68	
Melvin R D	1	59		59
Meyer G	1	296		296
Mooney G	1	31	31	
Murray P D	1	350	350	
Nickerson R	1	308	308	
O'Neil S	1	6	6	
Osborne M	1	200		200
Osip W	1	1	1	
Parkinson R	1	400		400
Parks J	1	1,100	1,100	
Pelle G	1	360	254	106
Pitre K	1	450		450
Piuze J	1	334	334	
Point G J	1	182	182	
Poirier R	1	93	93	
Raymond E	1	300	300	
Robichaud D F	1	14	14	
Robins P	1	500	500	
Robinson W J	1	2		2
Rogers D	1	45	45	
Russell L R	1	74	74	
Salisbury J	1	500	500	
Sanderson R	1	59		59
Sergeant D	1	167	167	
Steward J	1	1,028	232	796
Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$
Storzer E	1	200	200	
Swan J	1	117	117	
Thomson A	1	33	33	
Tran K	1	86	86	
Veinot K	1	132	126	6
Walsh M	1	275		275
Walton A	1	750		750
Wilson C R	1	174	174	
		22,377	14,030	8,347
GOVERNOR GENERAL				
Mifflin R	1	1,000		1,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Badali G	5	300	300	
Bighead C	10	250	250	
Brant B	5	800	800	
Brinley B	5	1,460		1,460
Byrnes J	5	27	27	
Comarty D	10	2		2
Couchene M	5	200		200
Cowan S	20	1,039		1,039
Cutfeet J	5	30	30	
De Paolo P	5	74	74	
Ducette V	5	740		740
Esquash G	5	238	55	183
Gayle A	5	190		190
Gull I	5	1,220		1,220
Harper J	1	5		5
Hunter G	5	174		174
Jacobs E	5	450		450
Julien D	5	210	210	
Kelly P	5	57		57
Keshane M	5	50		50
Kintop R	5	256	256	
Lamirande E	5	96	96	
Land Titles Office	5			
Lathlin O	5	500		500
MacPhee D	5	544	544	
Mar J	20	6,909		6,909
Maydan J	5	70	70	
McKay J	10	500		500
Monias T	5	150		150
Nahanee T	1	57	57	
Nelson O	5	100		100
Perera N	5	35	35	
Prodahl D	5	200		200
Qitsualik M	20	200	200	
Redbird D	1	140		140
Redhead R	5	95		95
Rosentreter M	5	11	11	
Ross A	5	150		150
Ross B	5	150		150
Ross R	5	220		220
Sahewayback S	5	53		53
Smith D	5	150		150
Spence B	1	130		130
Stevens D	1	15	15	
Sutherland J	5	17	17	
Thomas J	5	11		11
Thomas S	5	150		150
Wesley F	5	312		312
Wesley X	5	250		250
		18,987	2,847	16,140
INDUSTRY, TRADE AND COMMERCE				
Argue Sen H	50	4,000	1,000	3,000
Campbell B	1	94	94	
Chambers A F	50	67		67
Clark W M	1	376	376	
Corrigan C D	1	50		50
Deacon B M	1	25		25

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded				
Durno R	1	350	350	
Earl J	1	65	65	
Fitzpatrick J T	1	5		5
Fry H	1	50	50	
Gadbois I P	1	246	246	
Genest P	1	1,200		1,200
Gieysztor J	1	65	65	
Graham A	1	1,500		1,500
Holmes B	1	245	245	
Jeffrey P	1	300	297	3
Jennings J W	1	284	284	
Krawklis H	1	5	5	
Morrison E	1	3		3
Mulvihill R P	1	127		127
Patrick W J	1	69	69	
Peplinski D	1	75	75	
Rompley Hon W H	1	5,500	5,500	
Ross J W	50	175	175	
Russell R	50	1,040	548	492
Selin A P	1	2,291	2,291	
Serveau J E	1	966	966	
Simser G R	1	75		75
Steingarten E M	1	2,000		2,000
Stewart C	1	550	550	
Titley J G	1	60	60	
Ward R W	1	2,500		2,500
White F	1	1,000	1,000	
Woods H	1	3,175	3,175	
Wright D	1	36	36	
Wright J	1	400		400
		28,969	17,522	11,447

JUSTICE—

Department				
Avison D	1	350	350	
Becker C	35	750		750
Bickert G M	1	371	371	
Blanchflower M	1	2,350	2,350	
Bouchard M	35	350	350	
Burns B	1	10	10	
Coomaraswamy A M	1	343	343	
Corbeil F	10	500		500
Davies V	1	185	185	
Dohm T A	1	2,560		2,560
Donahue I	1	10	10	
Dyke K	35	50	50	
Feige K	1	800	300	500
Gagner D	10	500		500
Hobson V J A	1	175	175	
Hubbard R W	1	135	135	
Huculak L	1	111	111	
Iannella T	10	300		300
Jean D	10	200		200
Kornichuk L	1	683	683	
Lefebvre J	10	200		200
O'Halloran P	10	100		100
Olsson L R	1	28	28	
Pringle A R	1	240	240	
Ramsbottom S	10	300		300
Richard D L	1	35	35	
Robichaud J	10	300		300
Sadinsky I	10	500		500
Wood N	10	230		230
		12,666	5,726	6,940

**Commissioner for Federal Judicial
Affairs**

Hoilett K	25	670		670
MacMillan G	20	26		26
McLaughlin J	20	12	12	
Perras P	25	603		603
Posynick J	20	6	6	
Soper P	Stat	1,000		1,000
		2,317	18	2,299
		14,983	5,744	9,239

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$
LABOUR				
Armstrong R	1	447	447	
NATIONAL HEALTH AND WELFARE				
Amitook A	15	1,000		1,000
Andre L	15	250		250
Aspektawn G	15	200		200
Aquatusuk P	15	1,000		1,000
Arnatsiaq A	15	49	49	
Augustine M	15	37	37	
Ayliagak J	15	250		250
Babcock O	15	56	56	
Beach C	15	500		500
Bennetrouge J	15	260		260
Brennan H	15	11	11	
Chicot S	15	130		130
Colpitts B	15	81	81	
Cowley F	15	16		16
D'Aeth R	15	130		130
Darling P	15	73	73	
Deneron B	15	130		130
Drygeese M	15	130		130
England J	15	322	322	
Erikson L	15	173		173
Erminfinger H	15	1	1	
Fobister G	15	6	6	
Francis L	15	150	150	
Fraser C	15	113	113	
Fromanger E	15	200		200
Gall M	15	233		233
Godin M	15	10	10	
Gonzales S	25	249		249
Gonzales S	Stat	130		130
Grimsmood S	15	164	164	
Guenette C	15	266		266
Hardisty A	15	250		250
Hildebrand R	15	57	57	
Hill O	15	49	49	
Howell E	15	39		39
Isluanuk H	15	108	108	
Issacs L	15	250		250
Johnson R	15	162	162	
Johnston G	15	73	73	
Jones B	15	740		740
Jones G	15	500		500
Jones M	15	400		400
Kameemalik M	15	300		300
Kelly G	15	50	50	
Korzeniecki G	15	35	35	
Kublu B	15	300		300
Lawrence A	15	93	93	
Layne N	5	150		
Lazar H	15	602		602
Lesage P	15	68	68	
Maclaren J	15	295	295	
Marcellais L	15	130		130
Mark K	15	500		500
Martel S	15	426	426	
Martin W	15	29		29
McGregor C	15	12		12
McTaggart D	15	220	220	
Medisine G	15	32		32
Merry D	15	170		170
Moran R	15	32	32	
Nitsiza E	15	130		130
Napomse K	15	200		200
Okeese C	15	150		150
Onalik J	15	558	558	
Polchies B	15	100	100	
Prince P	15	6	6	
Rawlyk R	15	98	98	
Reade W	15	729	729	
Roberts V	15	52	52	
Roy C	5	375		375
Ruben A	15	400		400
Sake B	15	130		130

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
NATIONAL HEALTH AND WELFARE—Concluded					Collins D	\$	700		700
Sandy K	15	150		150	Colwell C	\$	247		247
Sanipass E	15	62	62		Cooney M	\$	150		150
Shawanda B	15	650		650	Copeland H	\$	900		900
Skeak M	15	4	4		Cowley P	\$	560		560
Southwind B	15	140		140	Cranford R	\$	400		400
Smith E	15	85	85		Dacey R	\$	200		200
Smith W	15	375		375	Dadswell R	\$	1,200		1,200
Stark F	15	100	100		Danchilla D	\$	370		370
Swain C	15	12	12		Davis R	\$	600		600
Tallman L	15	500		500	Decellea M	\$	345		345
Thornton D	15	500			Demarco A	\$	1,075		1,075
Turner A	15	100	100		Dempsey J	\$	60		60
Vanderhorst A	15	492	492		Department of Justice	\$	300		300
Vygar A	15	86	86		Dextraze P	\$	385		385
Walker S	15	1,000		1,000	Dill R	\$	400		400
Walpoose M	15	180		180	Doody H	\$	500		500
Weir W	15	500	500		Doolan L	\$	200		200
Wesley G	15	250		250	Dubois A	\$	1,000		1,000
White D	15	261	261		Duhamel F	\$	400		400
Zack E	15	68	68		Dumas J	\$	200		200
Zoe T	15	130		130	Dunphy J	\$	375		375
		20,965	6,054	14,261	Dyck L	\$	360		360
					Ekaiereb D	\$	700		700
					Eldridge W	\$	225		225
					Ellis G	\$	580		580
					English A	\$	350		350
					Enokson R	\$	132	132	
					Entrepôt Régional Inc	\$	500		500
					Farkas T	\$	102		102
					Fast V	\$	300		300
					Fennelly J	\$	743		743
					Fischer L	\$	350		350
					Fleming I	\$	475		475
					Fleming S	\$	352		352
					Fookune F	\$	400		400
					Frappier R	\$	400		400
					Frattaroli D	\$	240		240
					Fu L	\$	660		660
					Fung D	\$	350		350
					Gauvreau J	\$	500		500
					Gianoulas B	\$	300		300
					Gibbings J	\$	202	202	
					Giliwicz G	\$	310		310
					Girard J	\$	1,100		1,100
					Girvan J	\$	48		48
					Gosselin D	\$	52	52	
					Graham D	\$	200		200
					Graves B	\$	425		425
					Hale T	\$	500		500
					Hamilton R M C	\$	1,980		1,980
					Herbert B	\$	300		300
					Hillier J W	\$	550		550
					Hillier K	\$	500		500
					Hiscock W	\$	325		325
					Hoard G	\$	250		250
					Hobson N	\$	315		315
					Hordal K	\$	325		325
					Houle D	\$	1,100		1,100
					Howie D	\$	320		320
					Hupé G	\$	100		100
					Ingber R	\$	208		208
					Jesberger G	\$	1,100		1,100
					Johnson R	\$	300		300
					Jones A	\$	800		800
					Jones N	\$	248		248
					Kapadia K	\$	400		400
					Kelley D	\$	300		300
					Kelly J	\$	165		165
					Kemp R	\$	275		275
					Kenning R	\$	250		250
					Kiperchuk D	\$	650		650
					Klymchuk E	\$	160		160
					Kolanko R	\$	650		650
					Kos B	\$	400		400
					Krutish M	\$	210		210
					Kubowicz B	\$	500		500
NATIONAL REVENUE—									
Customs and Excise									
Adamson W	1	39	39						
Boucher M	1	74	74						
Kelley J	1	900	900						
Sheedy D	1	24		24					
		1,037	1,013	24					
Taxation									
Abandonato A	5	500		500					
Ahmed S	5	235		235					
Allard P	5	50	50						
Allen W	5	400		400					
Ambroziak P	5	45		45					
Archer J	5	350		350					
Aroro D	5	500		500					
Arsenault P	5	500		500					
Baillargeon L	5	700		700					
Ballantyne E	5	130		130					
Banks D	5	356		356					
Barker R	5	1,000		1,000					
Barton K	5	400		400					
B C Central Registry	5	1,500		1,500					
B C Motor Vehicle	5	500		500					
Beaulieu M	5	1,600	1,600						
Bell J	5	230		230					
Benesch G	5	475		475					
Bennett C	5	1,019		1,019					
Bennett M	5	1,390		1,390					
Benzer D	5	400		400					
Bergeron T	5	550		550					
Bichel R	5	1,300		1,300					
Biggley R	5	68		68					
Bigras A	5	500		500					
Bisett G	5	500		500					
Bishop B	5	525		525					
Blanchard R	5	350		350					
Bolduc M	5	200		200					
Bose P	5	15	15						
Bouchard F	5	1,000		1,000					
Brine L	5	375		375					
Brittain R	5	425		425					
Bruce D	5	5		5					
Butland D	5	300		300					
Canada Post	5	9,000		9,000					
Cassivi G	5	1,800		1,800					
Chiarelli P	5	1,400		1,400					
Chouinard S	5	400		400					
Ciancoise D	5	700		700					
Clarke J	5	400		400					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1983-84	To be settled in 1983-84
		\$	\$	\$			\$	\$	\$
NATIONAL REVENUE— <i>Continued</i>					Prest J	5	696		696
<i>Taxation—Continued</i>					Price Waterhouse	5	2,000		2,000
Kuchinski R	5	238	238		Prince G	5	350		350
Kuna R	5	270	270		Pringle G	5	650		650
La Chaudière Québécoise	5	300		300	Punter C	5	300		300
Laberge D	5	222		222	Quinn R	5	96	96	
Laflèche P	5	500		500	Rathbone J	5	102		102
Lafoie M	5	60		60	Ray R	5	3,365		3,365
Lalande S P	5	500		500	Reid B	5	250		250
Lamoureux G	5	20		20	Reimer S	5	450		450
Landry Y	5	450		450	Reiter R	5	325		325
Larouche G	5	700		700	Repple G	5	200		200
Laurence G	5	900		900	Rivière R	5	300		300
Lavigne J L	5	500		500	Robertson J R	5	258		258
Lawson H V	5	856		856	Rokosh S	5	31	31	
Lawson R	5	850		850	Romanchuk D	5	10	10	
Leaman W	5	315		315	Rosche W	5	1,310		1,310
Lecointe E	5	300		300	Rose J	5	320		320
Lefor M L	5	2,539		2,539	Rull C	5	50		50
Legree D J	5	681		681	Russell R	5	2,189		2,189
Lemovitz S	5	500		500	Ryan R	5	500		500
Lise, Lisette, Rachel—Vallières					Ryan R W	5	666		666
Mueller	5	800		800	Saint-Pierre P	5	200		200
Little K	5	487	13	474	Sarjeant J	5	300		300
Logan R	5	600		600	Saville G	5	400		400
Ludington G	5	1,000		1,000	Serace T	5	270		270
Lund W	5	500		500	Séguin P	5	250		250
MacDonald W	5	450		450	Shapiro A	5	1,000		1,000
Mack G	5	250		250	Shérif—District de Beauce	5	1,200		1,200
MacIsaac R	5	200		200	Shérif—District de Chicoutimi	5	1,200		1,200
Magdalin B	5	350		350	Shérif—District de Hauteville	5	500		500
Mancini L	5	1,460		1,460	Shérif—District de Kamouraska	5	500		500
Marchand L	5	100		100	Shérif—District de Legassick	5	900		900
Marcouiller S	5	475		475	Shérif—District de Montmagny	5	700		700
Marois G	5	920		920	Shérif—District de Québec	5	4,400		4,400
Martineau D	5	442	442		Shérif—District de Rimouski	5	500		500
Masse S	5	665		665	Shérif—District de Roberval	5	1,100		1,100
Mathieu D	5	610		610	Shérif—District de Saguenay	5	500		500
McCaughan S	5	225		225	Shérif—District de Terrebonne	5	500		500
McGahey G	5	400		400	Shérif—District de Thetford				
McGrath Y	5	200		200	Mines	5	500		500
McLean K	5	130		130	Sheriff of Algoma	5	500		500
McLeod L	5	300		300	Sheriff of Cochrane	5	300		300
McLeod N	5	300		300	Sheriff of Essex County	5	300		300
Meathrell D	5	900		900	Sheriff of Hull	5	1,400		1,400
Ménard J	5	700		700	Sheriff of Montreal	5	855	355	500
Miller E	5	230		230	Sheriff of Muskoka	5	139		139
Minister of Finance—BC	5	7,375		7,375	Sheriff of Peel	5	550		550
Ministre des Finances—Hull	5	500		500	Sheriff of Pontiac	5	300		300
Ministre des Finances—Québec	5	9,000		9,000	Sheriff of Prescott and Russell ...	5	300		300
Missions D	5	380		380	Sheriff of Simcoe	5	350		350
Moise R	5	450		450	Sheriff of the Judicial District of Hamilton—Wentworth	5	500		500
Moir L	5	200		200	Sheriff of the Judicial District of York	5	6,000		6,000
Monette R	5	53	53		Sieben N	5	900		900
Moore A	5	300		300	Simonds F	5	475		475
Morinelli J	5	200		200	Sironolfi—Furfro K	5	500		500
Mounif E	5	600		600	6000 Côte des Neiges				
Mummary D	5	350		350	Corporation	5	500		500
Murphy D	5	500		500	Skinner W	5	700		700
Nalanchuk F	5	280		280	Sleeth G	5	475		475
Newell J	5	50		50	Small B	5	800		800
Nirsch R	5	13	13		Smith J	5	300		300
Nugent H M	5	645		645	Smithies R	5	30		30
Nuhta S	5	450		450	Spicer S	5	350		350
Pariseault P	5	300		300	Stanley V	5	475		475
Parks A A	5	170		170	St Croix F	5	650		650
Patopsingh D	5	345		345	Strudwick M	5	700		700
Paul B	5	140		140	Sturtevant D	5	1,025		1,025
Peace M	5	300		300	Supreme Court of Ontario	5	150		150
Perrin B	5	375		375	Sutherland W	5	1,350		1,350
Phillips C	5	400		400	Swityk M	5	375		375
Picard C	5	270		270	Templeton J	5	517		517
Pomerleau W	5	300		300	Thoma C	5	325		325
Pope N	5	33	33		Thompson J	5	300		300
Power R	5	530		530	Totton G	5	450		450

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$
NATIONAL REVENUE—					Hope G				
<i>Concluded</i>					Hutchinson R				
Taxation—Concluded					Jen S				
Turchetta A	\$	500		500	Johnston C A	10	250	212	38
Viger M	\$	450		450	Joyce W	10	470		470
Vilneault C	\$	1,030		1,030	Kalegaric N	50	1,150		1,150
Wasylko W	\$	485		485	Kane H	10	400	400	
Watson M	\$	200		200	Kezley K	5	500		500
Watters P	\$	375		375	Kokotec W	5	500		500
Webb L A	\$	1,280		1,280	Leduc M	5	300	300	
Webster F	\$	288		288	Louize G	5	111	111	
Weldon T	\$	400	400		Mackay C	10	155		155
Whiting L	\$	425		425	MacPhee A	5	104	104	
Whitised Publishing Limited	\$	350		350	McCarvel J	10	6	6	
Wile R	\$	525		525	McDonald J	5	925	925	
Wilson L	\$	34	34		Moors J	10	186	186	
Wood K	\$	250		250	Mosher B	5	613	613	
Wood R	\$	350		350	Murray A	5	120		120
Wylie B	\$	350		350	Neville P	10	164	164	
Yazbek D	\$	700		700	Orkus P	5	125		125
Young K	\$	27	27		Parsons P	10	42	42	
Zadworny V	\$	225		225	Patterson D	10	255	255	
		174,524	4,066	170,458	Peeling R	5	120		120
		175,561	5,079	170,482	Phillip E	5	120		120
					Pickard G	5	300		300
					Poirier C	Stat	300		300
					Proulx D	Stat	100	100	
					Power W K	1	546	253	293
					Puczek A	5	120		120
					Richards H	1	200		200
					Siemens P	5	21	21	
					Smith B	10	32	32	
					Smith J	10	821		821
					Sullivan J I	5	460	460	
					Sullivan L	5	70	70	
					Tomihiro M	1	500	500	
					Upton R	5	1,294	1,280	14
					Van der Linde H	10	350	350	
					Vaughan G	10	125	125	
					Vrooman J	10	442		442
					Warner P	10	225		225
					Wilcox G	5	270	270	
					Wolfe B	5	1	1	
							23,983	13,504	10,479
PRIVY COUNCIL—					REGIONAL ECONOMIC				
Chief Electoral Officer					EXPANSION				
Bagleman A	Stat	1,200	1,200		Bedward M	1	300	300	
Blache P	Stat	1,000	1,000		Brown R E	1	2,350	2,350	
Dechêne A M	Stat	1,000		1,000	Clements G	1	260		260
Laframboise M	Stat	6	6		Graham C	1	340		340
Langelier J	Stat	1,000	1,000		Heney M	1	2,221		2,221
Mercier R E	Stat	1,200		1,200	Joly J C	1	500	500	
Monk R R	Stat	500		500	Koski R	1	300	300	
Muggah A	Stat	1,000	1,000		Lévesque F	1	100		
Pelchet R	Stat	1,000		1,000	Lumley E C	1	1,500		1,500
Roberge G	Stat	1,000	1,000		Martin M	1	1,300		1,300
Sancton A B	Stat	1,000		1,000	Milhalus J	1	1,200		1,200
Soberman D A	Stat	1,000		1,000	Muransky C	1	250		250
Straw C	Stat	1,000		1,000	Selin R	1	175		
		11,906	5,206	5,700	Shewchuk B	1	150		150
					St Louis V	1	1,000	1,000	
					Walsh K	1	635		635
					Wong P	1	300	300	
					Wyber R	1	650		650
							13,531	4,750	7,006
PUBLIC WORKS					SECRETARY OF STATE—				
Amarandos P	5	151	94	57	Department				
Anderson R	10	80	80		Adilman T	20	409	409	
Annis I	10	509	509		Baillargeon-Côté H	25	360	360	
Bachelor R	10	427		427	Chapman V	1	1,494		1,494
Bailey C	10	16		16	Cousins M	25	300		300
Baine W	5	300		300	Jegou Y	25	260	260	
Beal C	10	200	200		Jouen-Malgorn A	20	277	277	
Begin R	15	240	240						
Benckhuysen C	5	3,000	3,000						
Bennett B	5	103		103					
Bergeron M	1	14	14						
Biscaro L	50	200	200						
Boutillier F S	10	3	3						
Brassard M	50	800		800					
Byrne S	10	227	227						
Cassidy J W	5	75		75					
Chick B	5	150	150						
Chouinard J	10	10		10					
Connors D	10	400	111	289					
Cormier J E	10	200		200					
Curran G	1	225	225						
D'Cruze W	5	300		300					
Dennis K	1	300	300						
Doré R	20	4	4						
Fahmy S	5	400		400					
Giroux M	1	2	2						
Harris F	5	400		400					
Henry R	5	900	900						
Hoare D	5	1,000		1,000					
Hogg J	10	125	125						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$
SECRETARY OF STATE—					Smith L C				
<i>Concluded</i>					Stephenson G				
Department—Concluded					Tait G				
Meunier A	20	46	46		Thompson K A				
Ranville B	L29g	500	500		Trafford J				
Robichaud J-G	20	146	146		Vaillencourt L				
Schiavo S	20	354	354		Walters H				
		4,146	2,352	1,794	Yuzik K				
Public Service Commission					8,940				
Clinckett C J	50	7	7		9,835				
Jackson W G	Stat	191	191		2,468				
Landry L	Stat	1,000	1,000		7,017				
		1,198	1,198						
Status of Women—Office of the									
Co-ordinator									
Gagné N	130	200							
Langford M	130	200							
Sutcliffe A	130	250							
		650							
		5,994	3,550	1,794					
SOLICITOR GENERAL—									
Department									
Beare M	1	45		45					
Charron J	1	350	350						
Todd L	1	500		500					
		895	350	545					
Correctional Service									
Akiwenzie B	5	500	500						
Anderson J W	5	67		67					
Artindale A	5	182		182					
Babcock S M	5	169		169					
Brazeau J S	5	213		213					
Brown A C	5	67		67					
Brown B	5	285		285					
Brown D L	5	68		68					
Calvert R	5	63		63					
Cannon R E	5	13		13					
Cochrane B	5	1		1					
Coney L	5	175		175					
Cook H C	5	91	91						
Culken C	5	50		50					
Dawson M M	5	203		203					
Dooher D C	5	125		125					
Dyer R F	5	67		67					
Fletcher D	5	50		50					
Gallagher M	5	89	89						
Gougeon D	5	16	16						
Hall R C	5	538		538					
Hautzinger V	5	2	2						
Hendrick M J	5	81		81					
Hicks L	5	70	70						
Hoedicke T	5	600	600						
Hubbard K	5	47	47						
Keddy J	5	825		825					
Lalancette J	5	60	60						
Langford E M	5	76		76					
Liewicke R F	5	400		400					
Lloyd P	5	11		11					
Mackenzie L	5	60	60						
Mackie S	5	1,300		1,300					
McCool J	5	550		550					
Moore-Gough G H	5	84		84					
Morris J P	5	111		111					
Murphy C	5	375		375					
Neudorf L	5	50	50						
Painchaud J A	5	45		45					
Palmer W R	5	8	8						
Rountree D	5	92		92					
Rubeau R	5	92	92						
Sheppard W A	5	66		66					
Skotheim G	5	14	14						
Smith D A	5	1		1					

SUPPLY AND SERVICES—

Services Program

August W R	1	1,050	1,050	
Desmeules G	1	8,500	8,500	
Dobson S	1	1,000	500	500
Doyle S	1	100		100
Emmerson P	1	100	100	
Fournier V	1	775	775	
Godin P	1	300	300	
Haché G	1	300	300	
Hivon F	1	1,000	1,000	
Houle R	1	225	225	
Irlan L	1	200	200	
Loftus N	1	400	400	
Macdonald H	1	550	550	
MacDougall P	1	600	600	
Maihot G	1	2,000	2,000	
Malisanni V	1	150	150	
Markwick G	1	500	500	
Rustad B	1	800		800
Sleeman D	1	884	884	
Spence M H	1	11	11	
Sweetman R	1	600	600	
Tompkins R	1	150	150	
Tremblay C	1	750		750
Tully C	1	700	700	
Vadboncoeur L	1	4,778	4,778	
Watt J A	1	198		198
Weatherston M	1	500	500	
		27,121	24,773	2,348

Supply Program

Barkley J	Stat	400		400
Bateson P	Stat	896		896
Bortolotti M	Stat	250		250
Bouchard L	Stat	1,600		1,600
Burdett W	Stat	500		500
Burgess V	Stat	400		400
Burt J	Stat	1,297		1,297
Burwash R	Stat	600		600
Callon R	Stat	1,626		1,626
Campbell J	Stat	400	400	
Castelino M	Stat	1,500		1,500
Cernat J	Stat	100		100
Clark N	Stat	3,000		3,000
Cyr R	Stat	67		67
Day B	Stat	150		
Dodd B	Stat	75		75
Ferrence G	Stat	154		154
Flynn P	Stat	200		200
Forbes M	Stat	733		733
Gillet W	Stat	120		120
Grant J	Stat	470	470	
Gravel R	Stat	50		
Greg J	Stat	1,851		1,851
Guy R	Stat	1,200		1,200
Harvey R	Stat	500		500
Heslop W	Stat	11,500		11,500
Irish E	Stat	992	992	
Jack T	Stat	400		400
Kohut J	Stat	395		395
Larue C	Stat	1,722		1,722
Lillico S	Stat	500	500	
Linton R	Stat	204	204	

SECTION 31(4)—Concluded

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1983-84 \$	To be settled in 1983-84 \$
SUPPLY AND SERVICES—									
<i>Concluded</i>									
Supply Program—Concluded									
Mackay I	Stat	300	300		Kelly W D	10	470		470
Manchevsky N	Stat	1,000		1,000	Kenny J	10	8		8
Manning J	Stat	2,000		2,000	Knight L	10	70		70
Martin T	Stat	250		250	Lanceley T	45	4,000		4,000
Matthews O	Stat	500	500		Leclerc M	10	67		67
McClure G	Stat	175	175		Little E	1	39		39
McCredic B	Stat	50	50		Lyon J D	45	1,491		1,491
McKinnon P	Stat	400	400		MacLellan J	1	37		37
McNally B	Stat	4,626		4,626	Marshall V	45	403		403
Mitta A	Stat	225	225		McKinnon A	45	811		811
Moore B	Stat	2,275		2,275	Mirao J J	10	13		13
O'Brien G	Stat	5,651		5,651	Mosher C	10	57		57
Pelletier M	Stat	650		650	Murphy G	10	64		64
Pion H	Stat	1,400	1,400		Parsons J H	10	600		600
Plug E	Stat	300	300		Pelletier J	45	3,000		3,000
Quinney G	Stat	350		350	Rhyno T	10	26		26
Raskin R	Stat	300		300	Singler D	10	33		33
Ridgeway R	Stat	11		11	Stone H J	45	700		700
Scott R	Stat	1,001		1,001	Thomas L A	10	165		165
Shaw J	Stat	1,600		1,600	Thompson D K	10	64		64
Sill R	Stat	1,000	1,000		Thompson G C	10	300		300
Stern J	Stat	75		75	Tobin J F	10	1		1
Stopforth L	Stat	9,413		9,413	Tulk K	10	64		64
Thomas F	Stat	1,106		1,106			18,984		18,984
Tremblay J	Stat	150			Canadian Transport Commission				
Vashishta S	Stat	125		125	Schnobb P	100	400		400
Wardale N	Stat	308	308		Walter J	100	3,500		
		69,093	7,224	61,519			3,900		400
		96,214	31,997	63,867			22,884		19,384
TRANSPORT—									
Department					TREASURY BOARD				
Allen I	45	918		918	Connelly P	1	400	100	300
Andoney E	45	32		32	VETERANS AFFAIRS				
Beaulieu R	45	1,500		1,500	Abraham B	1	96		96
Berman S	45	5		5	Altman P	1	235		235
Borque J	1	7		7	Bell K	1	600	600	
Chetwynd B A	10	100		100	Fitzgerald M	1	42	42	
Cox A	1	27		27	Foster S	1	200		200
David R	10	3		3	Fraser S M	1	700		700
Dearnley-Davison J	10	16		16	Germain F	1	412		412
Dechamp W	10	64		64	Hanson B	1	200		200
Dowling W	10	62		62	Hughes G	1	1,700	1,700	
Faulkner D	10	20		20	Johns E	1	170		170
Faulkner K	10	20		20	Nichols J	20	220	220	
Fisher A	45	38		38	Ogden S	1	1,500		1,500
Forsland D	45	1,800		1,800	Redden L	1	150	150	
Furtney W W	10	375		375	Santia L	1	41	41	
Glover J	10	2		2	Seguin T	1	200		200
Hawthornth N	10	280		280	Stranden B G	1	274	274	
Horton J E	10	7		7	Tasse E	1	20	20	
Jardine C	10	120		120	Trimmer B L	1	400	400	
Kaldewey J	45	1,105		1,105	Walsh J R	1	550	550	
							7,710	3,997	3,713

⁽¹⁾ This column includes amounts settled in 1982-83.

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

	Summary				
	Number of cases in 1982-83	Amount of loss	Amount recovered in 1982-83	Net charge to Account in 1982-83	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1982		598,994			598,994
Net difference due to changes		628	49,593	-3,584	-45,381
		599,622	49,593	-3,584	553,613
Amounts reported in 1982-83					
Losses recovered in full	19	28,164	28,164		
Other losses	17	128,995	1,574		127,421
	36	157,159	29,738		127,421
		756,781	79,331	-3,584	681,034

Details on the following pages.

Adjustment in cases reported in previous years

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Employment and Immigration						
Former employee	1981-82	77,950	9,188	68,762		Misappropriation of funds through preparation of fraudulent contracts and forgery of cheques. The employee was found guilty and sentenced to four years with an order for restitution of the amount. Initial recovery was made from funds owed by the employee. Recovery payments are being made but employee accused on another case of fraud and is presently in jail.
		77,950	8,948	69,002		
Investigation and control officer	1981-82	208	208		208	Submitted a false travel claim. Employee was suspended for 2 weeks and amount recovered.
		208				
Former service unit clerk	1981-82	15,995	15,747	248		Misappropriation of funds by alteration of Unemployment Insurance claims and sharing increased benefits with claimants. \$2,812 recovered from superannuation and salary adjustment owing to the employee. Employee dismissed.
		15,995	13,103	2,892		
Former supervisor	1981-82	10,607			10,607	Issued false receipts for cash received for UI over-payments. Terminated employment January 1981. Recovery to be made from pension plan and court order of April 1982. Further legal action is being initiated since employee did not repay as per court order of April 1982.
		13,168			13,168	
Former enquiry clerk	1981-82	40,680	21,857		18,823	Established fraudulent UI claims. The non-employee involved was convicted and re-paid \$15,000. The employee was ordered to repay \$7,000. A request to recover payroll taxes on these fraudulent claims has been made.
		40,680	18,100		22,580	
Environment						
Former principal	1981-82	27,790	11,682		16,108	Alteration of payroll input documents. Employee no longer employed in term position. Recovery made from SSC payroll deductions.
		25,563			25,563	
Indian Affairs and Northern Development						
Construction supervisor	1978-79	37,000	37,000			Employee responsible for purchasing and safeguarding Government assets used on projects, converted some assets to his own use and arranged for suppliers to pay him kick-backs. On the advice of the Department of Justice an amount of \$30,000 was accepted in settlement of the matter. This now completes and closes this matter.
		35,967	7,000		28,967	

SECTION 98(3)—Continued

Adjustment in cases reported in previous years—Concluded

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss \$	Amount recovered \$	Net charge to Account \$	Amount outstanding \$	Particulars
National Defence Account custodian	1981-82	199 199	199		199	A break-in occurred at the Airborne Service Commando Unit, Canadian Forces Base Petawawa. An investigation was conducted by the Military Police into the circumstances surrounding the break-in. They apprehended a private who admitted to the break-in and stealing \$199 from the Driver Meal Fund. The amount of the loss was recovered from the individual concerned.
Account custodian	1978-79	250,000 250,000	225,847 225,847		24,153 24,153	This case was originally reported as deficiency of public funds in 1977 however, in fact, it was a misappropriation of public funds through improper purchasing of materials. The matter was with the Department of Justice, Ottawa, Ont who after consultation with the Judge Advocate General of DND commenced action on behalf of DND against the Ex-Private for the amount of \$24,153. The Judge Advocate General subsequently advised that the action against the Ex-Private was abandoned by reason of lack of evidence. This case is now closed.
National Health and Welfare Former executive assistant	1981-82	113,703 113,703			113,703 113,703	Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee dismissed by Minister of State for Social Development. Employee charged and convicted and Court Order to make full restitution.
National Revenue—Customs and Excise Former cashier	1981-82	3,408 3,408			3,408 3,408	Misappropriation of funds through suppression of revenue documents. Employee discharged. Employee withdrew appeal to adjudication court. Further information on recovery will be provided.
Former cashier	1981-82	107 107	107		107	Misappropriation of funds through falsification of revenue documents. Employee discharged. Recovery made in full.
Custom inspector	1981-82	151 222	56		95 222	Fraudulent obtained overtime compensation and car mileage. Employee repayment being made through payroll deductions. Employee received 10 day suspension.
Secretary of State Mail examiners	1981-82	145 145			145 145	Recovery not made. Case closed since investigation did not provide enough evidence to prosecute.
Social Development Former executive secretary	1981-82	113,046 113,046			113,046 113,046	Fabrication of fraudulent contracts. Employee was dismissed and prosecuted. Court Order to make full restitution.
Transport Former transport clerk	1981-82	42,800 42,800	11,123 10,423	31,677 32,377		Misappropriation of public funds through alteration of deposit slips. Recovery payments being received at irregular intervals.
		733,789 733,161	333,014 283,421	100,687 104,271	300,088 345,469	
Net differences due to changes ..		628	49,593	- 3,584	- 45,381	

SECTION 98(3)—Continued

Amounts reported in 1982-83 recovered in full

Department and position	Amount of loss	Amount recovered	Particulars
	\$	\$	
National Defence			
Account custodian	35	35	A deficiency occurred in the Working Capital Imprest at Canadian Forces Base Penhold as a result of the misappropriation of funds. The individual was identified, the loss was recovered.
Account custodian	200	200	A deficiency of \$200 occurred in the Working Capital Imprest at Canadian Forces Base Trenton. A Court Martial was convened and resulted in a member being found guilty of the theft of \$200. Amount of loss was recovered from the member.
Advance holder	2,601	2,601	A Deficiency of \$2,601 occurred in an accountable advance issued to a Master Corporal from the Working Capital Imprest, Canadian Forces Base Ottawa. The loss was attributed to a break and enter into the motor vehicle of the advance holder. The advance holder was found negligent and the amount of the loss was recovered from him.
National Health and Welfare			
Former employee	2,776	2,776	Misappropriation of funds through falsification of travel claims. Charges laid by RCMP. Employee resigned.
Employee	19	19	Misappropriation of funds through falsification of travel claim. Internal investigation carried out and disciplinary action taken.
Former employee	255	255	Misappropriation of public funds received from a client representing a refund of an overpayment made under the Canada Pension Plan. Full recovery was made and employee resigned.
National Revenue—Customs and Excise			
Former customs inspector	115	115	Misappropriation of public funds through fraudulently preparing a false bank deposit statement and by suppressing revenue documents. Employee has made full restitution and was suspended indefinitely; decision was taken to accept the employee's resignation.
Customs inspector	5	5	Fraudulently submitted a taxi expense which was never incurred. Full restitution was made and the employee was awarded a five day suspension without pay.
Former customs inspector	23	23	Misappropriation of public funds through falsification of revenue documents. Amount recovered in full and the employee was discharged.
Customs inspector	2,309	2,309	Misappropriation of public funds through failure to obtain authorization for leave and consequently payment of salary days while absent from school and through the payment of travel expenses for the unauthorized absences. Full restitution has been made. Employee was discharged. Case presented to adjudication and employee was reinstated after a six working day suspension.
Officer	48	48	Misappropriation of public funds through improper claiming of mileage expense. The employee has made full restitution and was awarded a five day suspension without pay.
Cashier	66	66	Misappropriation of public funds through suppression of revenue documents. The employee has made full restitution and was awarded a ten week suspension without pay.

SECTION 98(3)—Continued

Amounts reported in 1982-83 recovered in full—Concluded

Department and position	Amount of loss	Amount recovered	Particulars
	\$	\$	
National Revenue—Customs and Excise— <i>Concluded</i>			
Project leader	145	145	Fraudulently submitted tax expenses which were never incurred. The employee has made restitution and was awarded a six working-day suspension without pay.
Former cashier	80	80	Theft of public funds. The employee has made complete restitution and has resigned.
Secretary	260	260	Misappropriation of public funds by utilization of government tax chits for personal use. Recovered in full. The employee was awarded a ten day suspension without pay.
Former auditor	509	509	Fraudulently obtained reimbursement for travel expenses knowing such expenses were paid by a representative of the company the employee was auditing. The employee resigned and has made complete restitution.
Manager	453	453	Fraudulently obtained reimbursement for travel expenses knowing such expenses were paid by a representative of the company the employee was auditing. The employee resigned and has made complete restitution.
Public Works			
Former district operations officer	18,040	18,040	Employee and contractor charged with fraud with respect to payment for work not done. The contractor made restitution. The employee resigned.
Former chief, material management	225	225	Removed surplus used railway ties for personal use. The employee resigned.
	28,164	28,164	

Other losses

Items not charged to the Public Officers Guarantee Account

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Communications					
Former manager of plant engineering	400			400	The employee committed acts or omissions causing the loss to Her Majesty of materials and labour. The employee resigned. The Department has decided to forgo restitution.
Employment and Immigration					
Former investigation officer	55,522			55,522	Misappropriation of public funds through establishment of fraudulent Unemployment Insurance Claims. Employee resigned. Court action pending.
Agent	30,000			30,000	Established fraudulent Insurance Claims. Trial started January 1983 but was remanded to a later date. Still pending.
Environment					
Employee	1,135			1,135	Misappropriation of entrance fee revenues at La Mauricie National Park. No prosecution as the officer is unidentified and the investigation is complete.
External Affairs					
Former locally engaged clerk	455	139		316	Misappropriation of funds intended for payment of invoices. Employee discharged. Further action pending.
Indian Affairs and Northern Development—Northern Canada Power Commission					
Former plant superintendent	863			863	Misappropriation of receipts and conversion of services to personal use. Employee terminated and charged with criminal offence. Court trial is pending.
Industry, Trade and Commerce and Regional Economic Expansion					
Former employee	2,250	1,150		1,100	Misappropriation of funds through suppression of revenues received. Employee resigned. RCMP investigation underway but due to lack of evidence RCMP indicate no prosecution will be made.

SECTION 98(3)—Concluded

Other losses—Concluded

Items not charged to the Public Officers Guarantee Account—Concluded

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	\$	\$	\$	\$	
National Defence Advance holder	1,551	250		1,301	A deficiency of \$1,551 occurred in the Working Capital Imprest at Canadian Forces Base Trenton. The investigation could not determine when and where it occurred. The Chief of the Defence Staff ordered an administrative deduction in the amount of \$250 against the aircrew advance holder leaving a balance of \$1,301. The net amount of the loss was deleted from the DND accounts.
National Health and Welfare Former clerk	379			379	Diversion of petty cash funds to own use and further misappropriation of public funds by improperly obtaining local emergency accountable advances to supplement petty cash pending replenishment. Employee resigned and recovery will be made from the Superannuation Account.
Former secretary	214			214	Misuse of public funds through abuse of sick leave obtained by fabrication of medical certificates. Employee discharged and recovery will be made from funds still due to the individual.
National Revenue—Customs and Excise Former customs inspector	74	35		39	Fraudulently charged the Crown for taxi fares, and obtained both cash payment and compensating time for one and the same period of overtime worked. Partial recovery made. Employee discharged.
Former clerk	793			793	Theft of public property. Employee charged for theft and possession of stolen goods. Employee discharged. Recovery action to be initiated.
National Revenue—Taxation Employee	349			349	Theft of cash at St John's Taxation Centre by unidentified public officer.
Public Works Former regional manager	9,000			9,000	Alleged misappropriation of departmental materials. The case is still under investigation and the employee has resigned.
Former tendering contracts clerk	16,000			16,000	Suspected theft of tender deposit funds. Pending decision to lay charges of theft. Employee resigned.
Solicitor General—Royal Canadian Mounted Police Former Royal Canadian Mounted Police Sergeant	6,000			6,000	From 1978 to 1980 this member defrauded informants of monies that were to have been paid to them. The Attorney General of Canada would not prosecute. The member has resigned.
Royal Canadian Mounted Police Staff Sergeant	4,010			4,010	Between 1978 and 1980 this member misappropriated provincial warrant of committal monies. The member is presently under suspension and has been charged. Court action is pending.
	128,995	1,574		127,421	

SECTION 14

1982-83 PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Financial assistance under budgetary appropriations	14.2
Financial assistance given to railways by the Government of Canada in 1982-83	14.3
Losses of \$1,000 or more due to accidental destruction of, or damage to, assets	14.6
Education leave costs	14.7
Return on investments	14.8
Interest on the public debt	14.14
Report of surplus material disposed of in 1982-83	14.24

Financial assistance under budgetary appropriations

This statement summarizes financial assistance under budgetary appropriations for both agent and other Crown corporations. It should be read in conjunction with Table 7.5 in Section 7 of this volume. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Financial assistance under budgetary appropriations for the year ended March 31, 1983

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
	\$	\$	\$
Agent Crown corporations⁽²⁾			
Atomic Energy of Canada Limited	315,192,673	284,706,673	30,486,000
Canada Harbour Place Corporation	7,420,000		7,420,000
Canada Lands Company	9,814,963		9,814,963
Canada Lands Company (Mirabel) Limited	6,269,702		6,269,702
Canada Lands Company (Le Vieux-Port de Montréal) Limited	19,297,162		19,297,162
Canada Lands Company (Vieux-Port de Québec) Inc.	1,574,122,277	1,574,122,277	
Canada Mortgage and Housing Corporation	2,575,926		2,575,926
Canada Museums Construction Corporation Inc.	63,372,566		63,372,566
Canada Ports Corporation (formerly the National Harbours Board)	744,219,000	680,519,000	63,700,000
Canadian Broadcasting Corporation	16,783,000	16,783,000	
Canadian Commercial Corporation	5,578,465	5,578,465	
Canadian Dairy Commission	4,492,546	4,492,546	
Canadian Film Development Corporation	15,478,778	15,463,778	15,000
Canadian Livestock Feed Board	118,684,098	37,957,837	80,726,261
Canadian Wheat Board, The	96,356,383	25,210,383	71,146,000
Cape Breton Development Corporation	11,670,833	11,670,833	
Defence Construction (1951) Limited	39,000,000	39,000,000	
Export Development Corporation	3,425,794	3,425,794	
Farm Credit Corporation	118,471,343	118,471,343	
Federal Business Development Bank	4,227,343	4,227,343	
National Battlefields Commission	81,859,000	50,439,000	31,420,000
National Capital Commission	1,143,583	1,143,583	
Northern Transportation Company Limited	98,077,366	98,077,366	
Petro-Canada	35,000	35,000	
Uranium Canada, Limited	3,357,567,801	2,971,324,221	386,243,580
Other Crown corporations			
Atlantic Pilotage Authority	527,459	527,459	
Canadian National Railway System	297,669,370	297,669,370	
VIA Rail Canada Inc.	603,748,320	472,966,320	130,782,000
	901,945,149	771,163,149	130,782,000
Total	4,259,512,950	3,742,487,370	517,025,580

(1) Excludes grants and contributions paid to agent and other Crown corporations where they qualify as members of a general class of recipients.

(2) The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. Financial assistance under budgetary appropriations used by the Corporation for the year ended March 31, 1983 totalled \$289,529,912. This was net of revenues of \$2,179,836,327.

Financial assistance given to railways by the Government of Canada in 1982-83 (with cumulative figures to March 31, 1982)

The 1952 Canadian National Railways Capital Revision Act stated that: The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National Canadian Pacific Act, including its predecessor companies; and, (c) any other railway.

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Only individual payments of \$25,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Financial assistance given to railways by the Government of Canada in 1982-83 (with cumulative figures to March 31, 1982)

	Budgetary assistance		Non-budgetary assistance			
	1982-83	Cumulative to March 31, 1982	Balance April 1, 1982	Receipts and other credits	Payments and other charges	Balance March 31, 1983
	\$	\$	\$	\$	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM^{(1) (2)}						
Loans and advances including those made in connection with Government's relief program			249,901,003	6,808,019		243,092,984
Capital stock 6,373,638 shares of no par value ⁽³⁾			2,503,377,732		47,368,000	2,550,745,732
Testing and evaluation of railway operation in Newfoundland	20,759,325					
Payment under Railway Relocation and Crossing Act	5,183,464					
Water transportation service and cost of rail/water and narrow gauge/standard gauge interface, ferries and terminal ...	153,062,595					
Railway Act .....(s)	255,595,427					
Maritime Freight Rates Act	8,292,556					
Atlantic Region Freight Assistance Act .....(s)	7,265,335					
Termination of the collection of tolls on the Victoria Bridge .....(s)	1,935,164					
Allowance for Newfoundland employees transferred to Canadian National Railway	1,532,379					
Railway employee Provident Fund	3,656,230					
Reimbursement of benefit re Terra Transport Division employees	1,023,678					
Capital cost of rehabilitation of Prairie Branch Railway Lines	50,500,000					
Revenue losses during current crop year ..	65,200,000					
Carry forward from previous years	574,006,153	1,920,179,329	2,753,278,735	6,808,019	47,368,000	2,793,838,716
		1,920,179,329				
CANADIAN PACIFIC LIMITED⁽²⁾						
Payment under Railway Relocation and Crossing Act	4,422,227					
Railway Act .....(s)	234,183,493					
Maritime Freight Rates Act	879,350					
Atlantic Region Freight Assistance Act .....(s)	1,104,962					
Capital cost of rehabilitation of Prairie Branch Railway Lines	34,200,000					
Revenue losses during current crop year ..	65,200,000					
Carry forward from previous years		87,529,366				
	339,990,032	87,529,366				

Financial assistance given to railways by the Government of Canada in 1982-83 (with cumulative figures to March 31, 1982)—Continued

	Budgetary assistance		Non-budgetary assistance			
	1982-83	Cumulative to March 31, 1982	Balance April 1, 1982	Receipts and other credits	Payments and other charges	Balance March 31, 1983
	\$	\$	\$	\$	\$	\$
VIA RAIL CANADA INC.						
Capital stock 93,000 shares of no par value			9,300,000			9,300,000
Labour assistance	11,664,290					
Operating costs	461,302,030					
Capital costs	130,782,000					
Carry forward from previous years		1,402,735,276				9,300,000
	603,748,320	1,402,735,276	9,300,000			
OTHER RAILWAYS						
Algoma Central Railway—						
Railway Relocation and Crossing Act ..	51,545					
Railway Act	2,655,463	4,052,793				
Burlington Northern Inc.—						
Railway Relocation and Crossing Act ..	197,509					
Canada and Gulf Terminal Railway—						
Maritime Freight Rates Act	92,057	210,054				
Dominion Atlantic Railway—						
Maritime Freight Rates Act	263,585					
Atlantic Region Freight Rates Act ..(s)	158,307					
Consolidated Rail Corporation—						
Railway Relocation and Crossing Act ..	58,503					
Railway Act	687,958					
Northern Alberta Railway—						
Railway Relocation and Crossing Act ..		45,019				
Railway Act	4,884,405	13,948,486				
Toronto, Hamilton and Buffalo Railway Company—						
Railway Act	27,448	656,679				
Railway Relocation and Crossing Act ..	85,854					
Penn Central Corporation—						
Railway Act	153,691					
Chesapeake and Ohio Railway Company—						
Railway Relocation and Crossing Act ..	149,523	31,331				
Devo Railway (Cumberland Railway Company)—						
Railway Relocation and Crossing Act ..	71,116					
British Northern Railway—						
Railway Relocation and Crossing Act ..	32,836					
Quebec Central Railway—						
Maritime Freight Rates Act	38,051					
Essex Terminal Railway—						
Railway Relocation and Crossing Act ..	30,616					
Ontario Northland—						
Railway Relocation and Crossing Act ..	52,401					
Grand Falls Central Railway Co. Ltd.—						
Atlantic Region Freight Assistance Act	197,920					
Napierville Junction Railway—						
Railway Relocation and Crossing Act ..	82,132	173,440				
	9,970,920	19,117,802				
Other—						
Albert Southern Railway, New Brunswick		50,460				
Algoma Central and Hudson Bay Railway		2,048,704				
Brantford, Waterloo and Lake Erie Railway		57,600				
Bruce Mines and Algoma Railway		53,920				
Central Railway of Canada, Quebec		30,145				
Colchester Coal and Railways Company		12,800				
Dominion Coal Company, Nova Scotia		87,808				
Edmonton, Dunvegan and British Columbia Railway		338,382				
Eric and Huron Railway		96,000				
Ha Ha Bay Railway, New Brunswick ..		231,462				
Harvey Branch Railway, New Brunswick		5,554				
Joggins Railway, Nova Scotia		37,500				
Klondyke Mines Railway		197,184				

Financial assistance given to railways by the Government of Canada in 1982-83
(with cumulative figures to March 31, 1982)—Concluded

	Budgetary assistance		Non-budgetary assistance			
	1982-83	Cumulative to March 31, 1982	Balance April 1, 1982	Receipts and other credits	Payments and other charges	Balance March 31, 1983
	\$	\$	\$	\$	\$	\$
Lake Erie, Essex and Detroit Railway ..		118,400				
Lake Erie and Detroit River Railway ...		357,451				
L'Assomption Railway, Quebec		11,200				
Leamington and St. Clair Railway		51,200				
Maritime Coal and Railway Company ..		3,200				
Minudie Coal Company, Nova Scotia ..		18,544				
North Shore Railway Company, Beersville Coal and Railway Company		27,616				
Northern New Brunswick Seaboard Railway Company		108,160				
Ottawa and New York Railway		262,384				
Pacific Great Eastern Railway		2,478,500				
Phillipsburg Junction and Quarry Company		23,712				
Pontiac and Renfrew Railway		13,600				
Quebec, Montmorency and Charlevoix Railway		96,000				
Schomberg and Aurora Railway		46,144				
St. Lawrence and Adirondack Railway ..		149,482				
St. Louis Richibucto Railway		22,400				
Temiskaming and Northern Ontario Railway		2,134,080				
Canada Central Railway—Peace River Bridge		175,000				
Residue of cost of steamer Sheba		78,611				
North Railway		250,000				
Port Nelson Terminal		6,240,096				
		15,913,299				
TOTAL	1,527,715,425	3,445,475,072	2,762,578,735	6,808,019	47,368,000	2,803,138,716

OTHER ASSISTANCE

Remission of duty and excise taxes (1982-83 only)

Canadian National Railway System	1,057,610
Canadian Pacific Limited	435,171
Burlington Northern Railway	555,966
Chesapeake and Ohio Railway	170,029
Consolidated Rail Corporation	480,218
Napierville Junction Railway	35,199
	<u>2,734,193</u>

s) Statutory authority.

1) Canadian National Railways Company. The Corporation is a beneficiary of loan guarantees by the Government amounting to \$168,500,500 in 1983 (\$174,007,500 in 1982).

2) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

3) 13,794 additional common shares purchased by the Government.

Losses of \$1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....				25,392		25,392
Communications—						
Department			250,557	19,063	3,506 ⁽¹⁾	273,126
Canadian Radio-television and Telecommunications Commission			4,380			4,380
National Film Board			2,720 ⁽²⁾			2,720
National Library	105,000					105,000
National Museums of Canada				2,889 ⁽³⁾		2,889
Public Archives				6,864	3,890	10,754
Consumer and Corporate Affairs			1,874			1,874
Economic Development					11,922	11,922
Employment and Immigration			3,140 ⁽⁴⁾	30,664	1,752 ⁽⁵⁾	35,556
Energy, Mines and Resources			11,813 ⁽⁶⁾	10,200		22,013
Environment.....	94,900	35,588 ⁽⁷⁾	38,081 ⁽⁸⁾	95,896 ⁽⁹⁾	10,499 ⁽¹⁰⁾	274,964
External Affairs—						
Department	10,000	3,000		78,672		91,672
Canadian International Development Agency					3,001	3,001
Fisheries and Oceans.....		2,000	116,325 ⁽¹¹⁾	65,130 ⁽¹²⁾	4,009 ⁽¹³⁾	187,464
Indian Affairs and Northern Development.....	1,387,810	22,000	1,600	41,581		1,452,991
Labour			2,075			2,075
National Defence	768,642	468,717	23,153	1,140,845	166,041 ⁽¹⁴⁾	2,567,398
National Health and Welfare	13,244	6,628		57,041	7,304	84,217
National Revenue—						
Taxation					5,415 ⁽¹⁵⁾	5,415
Public Works	208,320	17,000	37,927	14,114	2,051,276	2,328,637
Regional Economic Expansion			10,571	2,500		13,071
Science and Technology—						
National Research Council of Canada			101,066	2,001	18,169	121,236
Secretary of State—						
Public Service Commission					4,741 ⁽¹⁶⁾	4,741
Solicitor General—						
Correctional Service	359,629	229,174	114,927	31,065	63,047	797,842
Royal Canadian Mounted Police.....	15,898		20,547 ⁽¹⁷⁾	191,722	52,741	280,908
Supply and Services—						
Supply Program.....		21,718				21,718
Transport			58,145	87,765 ⁽¹⁸⁾	196,721 ⁽¹⁹⁾	342,631
Veterans Affairs	11,084	64,341				75,425
Total	2,974,527	870,166	798,901	1,903,404	2,604,034	9,151,032

⁽¹⁾ Includes theft of the following items: frequency meter \$1,506 and portable receiver transmitter \$2,000.

⁽²⁾ An AKG Echo Chamber lost during transit.

⁽³⁾ Accidental damages to vehicle.

⁽⁴⁾ Includes theft of three typewriters \$2,695 and calculator \$445.

⁽⁵⁾ Includes theft of survival gear \$1,587 and carrying cases \$165.

⁽⁶⁾ Includes theft of the following items: environmental clothing, tents, etc. \$1,871; hand tools \$1,153; survey equipment \$344; boat and motor \$2,415; other motorized equipment \$1,285; optical instruments \$855; drafting equipment \$58.

⁽⁷⁾ Includes theft of the following items: building supplies (24) \$5,788.

⁽⁸⁾ Includes theft of the following items: winch \$800; motor \$165; shotgun \$165; hydrometric equipment \$1,120; level \$1,000; tools \$1,026; outboard motor \$1,101; workmen's tools (91) \$3,145; cameras, lens and calculators \$1,136; 2 way radio \$1,124.

⁽⁹⁾ Includes theft of motorbike \$1,650.

⁽¹⁰⁾ Includes theft of the following items: miscellaneous tools \$675; telescope \$3,291; buffalo robe \$800; Canadian flag \$67; 1 pair mocassins \$500; 2 pairs of beaded gloves \$1,000; leathered headdress \$1,400; bear paw vest \$1,000; claw necklace \$500; buffalo skull \$350.

⁽¹¹⁾ Includes theft of the following items: calculators (7) \$1,224; binoculars (2) \$86; multimeter \$440; camera \$250; dory \$350; drills (2) \$50; pump \$200 and recorder \$307.

⁽¹²⁾ Includes theft of ski-doo \$1,518.

⁽¹³⁾ Includes theft of the following items: calculator \$641; card reader \$368; rifle \$400 and tool box with tools \$800.

⁽¹⁴⁾ Includes theft of the following items: generators (2) \$2,950; parachute (1) \$1,283; clothing, camping equipment, outboard motors and combat gear \$12,746; aircraft seat packs (2) \$3,011; tools \$9,336; electronic equipment \$5,982; musical instruments \$4,433; miscellaneous \$1,127.

⁽¹⁵⁾ Includes theft of the following items: calculators (11) \$762; briefcases (2) \$123; dictaphone (1) \$168 and camera (1) \$69.

⁽¹⁶⁾ Includes theft of the following items: dictaphone machine (1) \$300; chronometer (1) \$50; laboratory control console (1) \$1,100; projector (1) \$949; first aid kit (1) \$52; television (1) \$800; projector lens (1) \$500; cinemascope lens (1) \$500; cassette deck (1) \$400 and bellboy receiver (1) \$90.

⁽¹⁷⁾ Includes theft of the following items: typewriter (1) \$1,015; portable radio (1) \$2,000.

⁽¹⁸⁾ Includes theft of a Bombardier ski-doo (1) \$1,051.

⁽¹⁹⁾ Includes theft of the following items: scaffold (1) \$1,618; miscellaneous construction equipment (1) \$4,625; Phillips counter (1) \$1,015; dual beam oscilloscope (1) \$2,535; tektronix oscilloscope (1) \$1,150; modulation meter (1) \$1,000; Phillips storage oscilloscope (1) \$4,712; transmission impairment set (1) \$5,216; Phillips oscilloscope (1) \$4,960; Hewlett Packard oscilloscope (1) \$5,000; compressor generator (1) \$1,250 and RCA two channel radio (1) \$2,500.

Education leave costs

Department and agency	No of employees	Allowances in lieu of pay				Tuition and other fees	Book allowances	Other expenses	Total
		Pay	Travel expenses	Living expenses					
		\$	\$	\$	\$				
Agriculture.....	69	1,317,167 ⁽¹⁾	212,091	21,932	10,981	101,295	4,365	11,579	1,679,410
Communications—									
Department.....	8		95,298			1,968	762		98,028
National Library.....	2		8,184 ⁽²⁾						8,184
National Museums of Canada.....	1	9,202							9,202
Public Archives.....	1		8,961 ⁽³⁾						8,961
Consumer and Corporate Affairs.....	1		4,175 ⁽⁴⁾					450	4,625
Employment and Immigration.....	11	57,045 ⁽⁵⁾	30,580		100	917	390		89,032
Energy, Mines and Resources—									
Department.....	2		21,500			750			22,250
Atomic Energy Control Board.....	1	32,072							32,072
Environment.....	62	458,832 ⁽⁶⁾	254,050	28,833	674	66,363	5,297	9,742	823,791
External Affairs—									
Department.....	1	14,608				4,819			19,427
Canadian International Development Agency.....	4	115,852 ⁽⁷⁾		11,218	19,127	2,258	342	12,289	161,086
Finance.....	7		77,480	300		2,779	1,098	2,559	84,216
Fisheries and Oceans.....	28	100,531 ⁽⁸⁾	189,182	1,599	427	17,550	4,807	874	314,970
Indian Affairs and Northern Development.....	19	52,291 ⁽⁹⁾	294,090	13,907		13,425	5,299		379,012
Justice—									
Department.....	5	112,600 ⁽¹⁰⁾	3,642	2,934		6,544	1,176		126,896
Canadian Human Rights Commission ..	1	1,473							1,473
Labour.....	1	14,186		510	2,729	298	30	25	17,778
National Defence.....	46		471,305	1,026		35,918	1,290	13,709	523,248
National Health and Welfare.....	74	70,046 ⁽¹¹⁾	704,658	48,552		495,911	1,154		1,320,321
National Revenue—									
Taxation.....	3		9,235			1,564	727	51	11,577
Parliament—									
Library of Parliament.....	6	24,005		269	956				25,230
Privy Council—									
Economic Council of Canada.....	2	22,935 ⁽¹²⁾							22,935
Public Works.....	9	89,447 ⁽¹³⁾				3,031	562		93,040
Regional Economic Expansion.....	5	8,405 ⁽¹⁴⁾	36,514			6,138	817	9,354	61,228
Science and Technology—									
National Research Council of Canada ..	1	6,200 ⁽¹⁵⁾							6,200
Secretary of State—									
Department.....	8	96,791 ⁽¹⁶⁾				2,314	418		99,523
Public Service Commission.....	15	7,267	125,819			4,924	150		138,160
Social Development.....	1		19,911						19,911
Solicitor General—									
Department.....	3	33,253				1,229	831		35,313
Correctional Service.....	37	471,299 ⁽¹⁷⁾		1,474		10,665	4,773	2,093	490,304
National Parole Board.....	1	38,541			4,073	1,262	235	26	44,137
Royal Canadian Mounted Police.....	2		7,267			775			8,042
Supply and Services—									
Services Program.....	1					1,500		1,500 ⁽¹⁸⁾	3,000
Supply Program.....	1	27,300 ⁽¹⁹⁾				1,000	300		28,600
Statistics Canada.....	6	106,996		893	2,064	8,777	1,086		119,816
Transport—									
Department.....	62	349,619 ⁽²⁰⁾	91,065	1,898	2,277	18,480	2,336	3,413	469,088
Canadian Transport Commission.....	1					1,600			1,600
Treasury Board—									
Secretariat.....	2		13,221			1,151	259		14,631
Comptroller General.....	1	14,903				990	126		16,019
Veterans Affairs.....	1	6,691							6,691
Total.....	512	3,659,557	2,678,228	135,345	43,408	816,195	38,630	67,664	7,439,027

(1) Fifty-eight (58) of the above sixty-nine (69) employees were paid salaries while on education leave.
(2) Paid allowance equal to 100% of salary.
(3) Employee was paid an allowance equal to 50% of salary.
(4) The employee was paid 100% allowance in lieu of salary for period April 1, 1982 to May 14, 1982.
(5) Five (5) of the above eleven (11) employees were paid salaries while on education leave.
(6) Twenty-eight (28) of the above sixty-two (62) employees were paid salaries while on education leave.
(7) All employees were paid salaries while on education leave.
(8) Ten (10) of the above twenty-eight (28) employees were paid salaries while on education leave.
(9) Three (3) of the above nineteen (19) employees were paid salaries while on education leave.
(10) Four (4) of the above five (5) employees were paid salaries while on education leave.
(11) Six (6) of the above seventy-four (74) employees were paid salaries while on education leave.
(12) Each of the two (2) employees was paid a salary while on education leave.
(13) Two (2) of the above nine (9) employees were paid salaries while on education leave.
(14) One (1) of the above five (5) employees was paid a salary while on education leave.
(15) The employee was paid 75% of annual salary for a period of four months.
(16) Seven (7) of the above eight (8) employees were paid salaries while on education leave.
(17) All of the above thirty-seven (37) employees were paid salaries while on education leave.
(18) Employer's share of fringe benefits. Employee went on leave without pay.
(19) Eight months pay based on the mid-point of AS-06 salary.
(20) Forty-six (46) of the above sixty-two (62) employees were paid salaries while on education leave.

Return on investments

	Amount invested at March 31, 1983	Amount realized in 1982-83				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—						
Crown corporations and agencies—						
LENDING INSTITUTIONS—						
Canada Deposit Insurance Corporation	140,000,000	2,948,630				2,948,630
Canada Mortgage and Housing Corporation	10,417,653,670	883,044,769	9,048,142			892,092,911
Export Development Corporation	923,866,906	77,934,740				77,934,740
Farm Credit Corporation	4,105,787,112	344,145,100				344,145,100
Farm syndicates loan fund	15,766,333	2,113,227				2,113,227
Federal Business Development Bank	886,000,000	65,141,212				65,141,212
Total lending institutions	16,489,074,021	1,375,327,678	9,048,142			1,384,375,820
ALL OTHER CROWN CORPORATIONS AND AGENCIES—						
Air Canada	591,756,036	20,040,263				20,040,263
Atomic Energy of Canada Limited	870,162,758	42,369,575				42,369,575
Canada Development Investment Corporation	396,158,315					
Canadian National Railways	2,793,765,192	20,478,221		38,634,039		59,112,260
Yarmouth Bar Harbour ferry services	73,524					
Petro-Canada	2,029,771,853			38,634,039		121,522,098
	6,681,687,678	82,888,059				
Other—						
Bank of Canada	5,920,000		1,878,473,878			1,878,473,878
Canada Ports Corporation (formerly the National Harbours Board)	357,273,524	2,792,691				2,792,691
Saint John Harbour Bridge Authority	14,490,034	996,416				996,416
Canadian Arsenals Limited	3,500,000					
Canadian Broadcasting Corporation	33,000,000					
Canadian Commercial Corporation	10,000,000					
Canadian Dairy Commission	263,996,158	19,246,317				19,246,317
Canadian Film Development Corporation	9,089,640					
Canadian National (West Indies) Steamships Ltd	325,000					
Canadian Patents and Development Limited	296,199					
Canadian Saltfish Corporation	8,406,000	1,369,163				1,369,163
Eldorado Nuclear Limited	5,000,000	1,820,295				1,820,295
Freshwater Fish Marketing Corporation	18,042,041	2,243,130				2,243,130
Loto Canada Inc	1					
National Capital Commission	31,122,378	2,285,199				2,285,199
Northern Canada Power Commission	214,787,774	17,137,583				17,137,583
Northern Transportation Company Limited	58,333,856	2,768,660				2,768,660
Royal Canadian Mint	16,204,160	1,674,318				1,674,318
St Lawrence Seaway Authority, The	624,950,000					
Telelobe Canada	9,216,238	573,315	9,415,000			9,988,315
Uranium Canada, Limited	9					
VIA Rail Canada Inc	9,300,000					
	1,693,253,012	52,907,087	1,887,888,878	38,634,039		1,940,795,965
Total all other Crown corporations and agencies	8,374,940,690	135,795,146	1,887,888,878	38,634,039		2,062,318,063
Total Crown corporations and agencies	24,864,014,711	1,511,122,824	1,896,937,020	38,634,039		3,446,693,883
Provincial and territorial governments						
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214	266,537				266,537
Municipal Development and Loan Board	5,754,902	317,520				317,520
Special development loans program	6,700,000	472,862				472,862
Winter capital projects fund	7,185,159	373,681				373,681
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,115,433	46,054				46,054
Atlantic Provinces Power Development Act	82,451,390	6,325,438				6,325,438
Special areas and highways agreement— Loans	40,003,526	4,692,125				4,692,125
	146,871,624	12,494,217				12,494,217
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,598,508	325,215				325,215
Finance—						
Federal-provincial employment loans program	4,366,574	335,496				335,496
Municipal Development and Loan Board	3,730,670	224,147				224,147
Special development loans program	4,300,000	324,220				324,220
Winter capital projects fund	5,042,658	470,957				470,957
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,352,752	413,111				413,111

Return on investments—Continued

	Amount invested at March 31, 1983	Amount realized in 1982-83			
		Interest	Transfer of profits and surpluses	Dividends	Total
	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued					
Provincial and territorial governments—Continued					
NOVA SCOTIA—Concluded					
Regional Economic Expansion—Concluded					
Atlantic Provinces Power Development Act	46,218,102	3,484,486			3,484,486
Mainland Investments Limited	2,500,000		210,000		210,000
Special areas and highways agreement—					
Loans	28,391,711	3,390,412			3,390,412
Transport—					
Loading ramp, Yarmouth, NS	86,008	8,027			8,027
	101,586,983	9,186,071			9,186,071
PRINCE EDWARD ISLAND—					
Energy, Mines and Resources—					
Regional electrical interconnections	8,713,298	875,266			875,266
Finance—					
Federal-provincial employment loans program	238,111		24,035		24,035
Municipal Development and Loan Board	983,538	56,684			56,684
Special development loans program	259,186		37,713		37,713
Winter capital projects fund	1,222,229	155,158			155,158
Regional Economic Expansion—					
Atlantic Development Board carry-over					
projects	26,894	2,082			2,082
Comprehensive development plan agreement	11,842,767	946,644			946,644
	23,286,023	2,097,582			2,097,582
NEW BRUNSWICK—					
Energy, Mines and Resources—					
Regional electrical interconnections	4,928,107	611,302			611,302
Finance—					
Federal-provincial employment loans program	6,738,769	473,698			473,698
Municipal Development and Loan Board	6,543,732	294,299			294,299
Special development loans program	5,375,000	398,288			398,288
Town of Oromocto	170,469	8,165			8,165
Winter capital projects fund	9,774,554	812,337			812,337
Regional Economic Expansion—					
Atlantic Development Board carry-over					
projects	928,547	72,884			72,884
Atlantic Provinces Power Development Act	45,993,672	3,110,347			3,110,347
Special areas and highways agreement—					
Loans	45,616,510	3,805,383			3,805,383
	126,069,360	9,586,703			9,586,703
QUEBEC—					
Finance—					
Federal-provincial employment loans program	61,300,779	4,523,998			4,523,998
Municipal Development and Loan Board	56,002,548	3,143,109			3,143,109
Federal-provincial fiscal arrangements	90,000	58,944			58,944
Special development loans program	70,300,000	4,952,180			4,952,180
Winter capital projects fund	91,314,928	7,663,057			7,663,057
Regional Economic Expansion—					
Special areas and highways agreement—					
Loans	105,143,402	10,933,027			10,933,027
	384,151,657	31,274,315			31,274,315
ONTARIO—					
Finance—					
Federal-provincial employment loans program	11,873,073	879,032			879,032
Municipal Development and Loan Board	34,694,487	2,126,561			2,126,561
Special development loans program	2,146,724	159,308			159,308
Winter capital projects fund	38,979,895	3,648,264			3,648,264
	87,694,179	6,813,165			6,813,165
MANITOBA—					
Energy, Mines and Resources—					
Regional electrical interconnections	121,138,474	11,880,764			11,880,764
Finance—					
Federal-provincial employment loans program	5,010,323	380,113			380,113
Municipal Development and Loan Board	5,828,040	352,324			352,324
Special development loans program	5,025,368	349,902			349,902
Winter capital projects fund	2,709,024				
Regional Economic Expansion—					
Agricultural service centres—					
Advances	133,922				
Loans	8,565,680	44,034			44,034
Special areas and highways agreement—					
Loans	3,356,408	399,049			399,049
	151,767,239	13,406,186			13,406,186

Return on investments—Continued

	Amount invested at March 31, 1983	Amount realized in 1982-83				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued						
Provincial and territorial governments—Concluded						
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans program	946,812	72,486				72,486
Municipal Development and Loan Board	3,054,031	194,819				194,819
Federal-provincial fiscal arrangements	91,652,000					
Winter capital projects fund	6,988	1,016				1,016
Regional Economic Expansion—						
Agricultural service centres—						
Advances	851,118					
Loans	6,231,753	970,330				970,330
South Saskatchewan River project—						
Treasury bills	8,523,500	566,382				566,382
	111,266,202	1,805,033				1,805,033
ALBERTA—						
Finance—						
Federal-provincial employment loans program	4,019,405	292,144				292,144
Municipal Development and Loan Board	7,362,302	452,665				452,665
Special development loans program	4,000,000	414,000				414,000
Winter capital projects fund	4,791,562	410,266				410,266
Regional Economic Expansion—						
Agricultural service centres—						
Loans	310,232					
Special areas and highways agreement—						
Loans	3,071,440	329,285				329,285
	23,554,941	1,898,360				1,898,360
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	11,765,456	876,537				876,537
Municipal Development and Loan Board	9,938,663	601,137				601,137
Special development loans program	20,819,203	1,461,497				1,461,497
Winter capital projects fund	16,146,542	1,965,356				1,965,356
	58,669,864	4,904,527				4,904,527
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	22,412	1,832				1,832
Federal-provincial fiscal arrangements	28,016					
Winter capital projects fund	285,875	28,248				28,248
Indian Affairs and Northern Development—						
Government of the Northwest Territories	17,459,070	1,863,322				1,863,322
	17,795,373	1,893,402				1,893,402
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	16,188,692	3,178,529				3,178,529
Yukon Territory small business loans	445,681					
	16,634,373	3,178,529				3,178,529
Total provincial and territorial governments	1,249,347,818	98,538,090				98,538,090
National governments including developing countries—						
China—Finance	49,426,118					
Greece—Finance	6,214,126					
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000	2,805,527				2,805,527
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	660,358,900	16,040,927				16,040,927
Developing countries—						
External Affairs—Canadian International Development Agency—						
Special loan assistance	2,697,655,241	4,200,836				4,200,836
Development of export trade (loans administered by the Export Development Corporation)—						
External Affairs	608,867,086					
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	57,762					
Total national governments including developing countries	4,047,579,233	23,047,290				23,047,290

Return on investments—Continued

	Amount invested at March 31, 1983	Amount realized in 1982-83			
		Interest	Transfer of profits and surpluses	Dividends	Total
	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued					
International organizations—					
International financial institutions	452,884,887				
International organizations and associations—					
United Nations bonds	1,505,303	37,021			37,021
Other	5,561,943				
Other international organizations	1,358,166,193				
Total international organizations	1,818,118,326	37,021			37,021
Veterans' Land Act Fund—Advances	255,178,600	15,536,430			15,536,430
Government controlled corporations—					
Canada Development Corporation—Social Development	322,000,000				
Canadair Limited—Industry, Trade and Commerce—					
Loans	14,634,203				
De Havilland Aircraft of Canada, Limited, The—					
Industry, Trade and Commerce—					
Loans	3,867,200				
Jacques Cartier and Champlain Bridges Incorporated, The—Transport	59,752,867				
Total government controlled corporations	400,254,270				
Private sector enterprises—					
British Yukon Railway Company—Indian Affairs and Northern Development	5,000,000				
Burgeo Leasing Limited—Public Works	174,145	27,277			27,277
Canadian Arctic Producers Co-operative Limited—					
Indian Affairs and Northern Development	396,598	11,863			11,863
Canadian defence industry—Industry, Trade and Commerce	36,975,569				
Canadian manufacturers of automotive products—					
Industry, Trade and Commerce	1,288,000	151,847			151,847
Canadian producers of frozen groundfish—Fisheries and Oceans	715,717	83,914			83,914
Coast Ferries Limited—Transport	100,000				
Consolidated Computer Incorporated—Industry, Trade and Commerce	12,395,998				
Cooperative Energy Corporation—Energy, Mines and Resources	57,888,945	84,945			84,945
Development of export trade (loans administered by the Export Development Corporation)—					
External Affairs	84,261,755				
Enterprise development program—Industry, Trade and Commerce	16,071,559	412,478			412,478
Eurocan Pulp and Paper Co Ltd—Public Works	1,800,000	148,646			148,646
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	714,500	10,360			10,360
Groundfish processors—Fisheries and Oceans	348,403	23,401			23,401
Haddock fishermen—Fisheries and Oceans	1,435,519	8,607			8,607
Kennedy Round agreement—Industry, Trade and Commerce	959,810				
Lower Churchill Development Corporation—					
Energy, Mines and Resources	14,750,000				
Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion—					
Capital stock	200				
Loans	25,000,000	2,600,998			2,600,998
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689				
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	39,000	5,550			5,550
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000				
Saint John Harbour Bridge Authority—Finance	10,220,250				
Société Inter-Port de Québec—Regional Economic Expansion	400				
Sydney Steel Corporation—Public Works	5,218,162				
Telesat Canada—Communications	30,000,000			3,000,000	3,000,000
Town of Oromocto Development Corporation—					
Finance	470,556	27,202			27,202
Total private sector enterprises	321,432,775	3,597,088		3,000,000	6,597,088

Return on investments—Continued

	Amount invested at March 31, 1983	Amount realized in 1982-83				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Con- cluded						
Miscellaneous—						
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	5,732,684	485,382				485,382
Posts abroad	11,023,936					
	16,756,620	485,382				485,382
Industry, Trade and Commerce—						
Personnel posted in Canada	64,361	845				845
National Defence—						
Imprest accounts, standing advances and authorized loans	23,851,130					
Supply and Services—						
Miscellaneous departmental accountable advances	4,988,949					
Treasury Board—						
Miscellaneous departmental accountable im- prest and standing advances	10,855,769					
Total loans and accountable advances	56,516,829	486,227				486,227
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	23,684,612	2,071,335				2,071,335
Employment and Immigration—						
Assisted passage scheme	45,402,522	277,580				277,580
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,308,962	1,363,373				1,363,373
Finance—						
Ottawa Civil Service Recreational Association	594,065	62,303				62,303
Town of Oromocto	26,745	1,868				1,868
	620,810	64,171				64,171
Indian Affairs and Northern Development—						
Eskimo loan fund	4,448,260	174,857				174,857
Inuvialuit Development Corporation	9,675,000					
Native claimants	50,421,484	73,987				73,987
Chippewa Band of Kettlepoint	65,000					
Indian economic development	44,171,806	2,643,036				2,643,036
Indian housing assistance	5,036,235					
Indians and Inuit of Quebec	3,500,000	266,875				266,875
Council for Yukon Indians	1,924,724					
	119,242,509	3,158,755				3,158,755
Labour—						
Provincial workmen's compensation boards	4,167,000					
National Defence—						
Canadian Forces housing projects	16,682,201	814,825				814,825
Solicitor General—						
Parolees	9,933					
Supply and Services—						
Defence production loan account	1,724,007					
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	802,094	27,449				27,449
St Remi Tunnel	70,326	4,329				4,329
Fraser River Harbour Commission		10,713				10,713
Hamilton Harbour Commissioners	3,065,193	81,927				81,927
Lakehead Harbour Commission	478,544	38,705				38,705
Port Alberni Harbour Commission	1,199,583	94,447				94,447
	5,615,740	257,570				257,570
Veterans Affairs—						
Commonwealth War Graves Commission	54,906					
Total other miscellaneous	231,513,202	8,007,609				8,007,609
Total miscellaneous	288,030,031	8,493,836				8,493,836
Total loans, investments and advances	33,243,955,764	1,660,372,579	1,896,937,020	41,634,039		3,598,943,638

Return on investments—Concluded

	Amount invested at March 31, 1983	Amount realized in 1982-83				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	\$	\$	\$	\$	\$	\$
FOREIGN EXCHANGE ACCOUNTS—						
Exchange Fund Account—Advances	4,165,659,169		811,872,648			811,872,648
International Monetary Fund—Subscriptions	2,716,211,910		10,269,297			10,269,297
Total foreign exchange accounts	6,881,871,079		822,141,945			822,141,945
CASH—						
Interest on bank deposits	4,578,832,395	433,131,677				433,131,677
OTHER ACCOUNTS—						
Government's holding of unmatured debt	149,377,800	15,081,962			91,072,881	106,154,843
Rent from properties—Public Works					25,258,199	25,258,199
Interest on loans to the Unemployment Insurance Account—Finance	3,390,000,000	9,879,706				9,879,706
Interest on investment <i>re:</i> military purchases—Supply and Services	101,822,114	9,427,575				9,427,575
Supply revolving fund—Supply and Services		8,953,374				8,953,374
Government Telecommunications Agency revolving fund—Communications		643,243				643,243
Gulf Oil Canada Ltd—Public Works		351,650				351,650
Advancement of industrial technology—Industry, Trade and Commerce		304,551				304,551
Tourist Industry Development Sub-Agreements— Regional Economic Expansion		232,255				232,255
La Société Immobilière du Vieux Port—Public Works		179,544				179,544
Electrical Reduction Co Ltd—Public Works		125,251				125,251
Rentals of public buildings and properties—National Revenue					95,313	95,313
Interest on loans to employees posted abroad—National Defence		46,617				46,617
Interest on sale of irrigated land—Regional Economic Expansion		28,223				28,223
Interest on loans and profit on foreign transactions— RCMP—Solicitor General		12,993	998			13,991
Rental of Crown-owned housing—Employment and Immigration					8,296	8,296
Town of Mount Pearl—Public Works		6,584				6,584
Small Craft Harbours—Fisheries and Oceans		707				707
Settlers and Czech student loans and rentals— Employment and Immigration		390				390
Sundries—Public Works					278,267	278,267
Sundries—Industry, Trade and Commerce		198,185				198,185
Sundries—Energy, Mines and Resources					120,314	120,314
Sundries—Veterans Affairs					17,543	17,543
Sundries—Indian Affairs and Northern Development		3,557				3,557
Sundries—Transport					2,467	2,467
Sundries—Environment					50	50
Total other accounts	3,641,199,914	45,476,367	998		116,853,330	162,330,695
TOTAL RETURN ON INVESTMENTS	48,345,859,152	2,138,980,623	2,719,079,963	41,634,039	116,853,330	5,016,547,955

Interest on the public debt

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
UNMATURED DEBT—				
Marketable bonds—				
Payable in Canadian currency—				
P 1—1936-96	Mar/Sept 15		3	55,000,000
T 15—1956-96/98 (conversion loan)	Mar/Sept 15		3½	197,045,000
T 29—1958-83 (conversion loan)	Mar/Sept 1		4½	1,992,679,450
AT 21—1963-88	June/Dec 1		5	100,000,000
CT 9—1964-88	June/Dec 1		5	50,000,000
CT 12—1964/65-90	May/Nov 1		5½	225,000,000
F 6—1966/67-92	Mar/Sept 1		5½	225,000,000
F 12—1967-90	May/Nov 1		5½	125,000,000
F 23—1967-94	June/Dec 1		6½	125,000
F 33—1968-95	Apr/Oct 1		6½	100,000,000
F 39—1974-84	Apr/Oct 1		7½	69,821,000
F 47—1969/70/77-86	Apr/Oct 1		8	410,380,000
F 57—1975/78-85	June/Dec 15		8	116,479,000
F 61—1971-89	Feb/Aug 15		6½	150,000,000
F 75—1977-82 (matured July 1, 1982)	Jan/July 1	3 months	7½	1,151,500
F 79—1980-87	June/Dec 1		8	7,000
F 81—1979-84	Apr/Oct 1		8	77,000
F 85—1974/75/76/77-94 (cancelled Apr 1, 1982)	June/Dec 15		9½	— 29,250,000
F 85—1974/75/76/77-94 (cancelled Feb 16, 1983)	June/Dec 15		9½	— 29,256,000
F 85—1974/75/76/77-94	June/Dec 15		9½	873,820,000
F 87—1974-84	Apr/Oct 1		9½	322,309,000
F 91—1979-84	Apr/Oct 1		8¾	749,000
F 96—1980-85	Apr/Oct 1		9½	1,345,000
F 97—1975/76-95 (cancelled Apr 1, 1982)	Apr/Oct 1		10	— 25,500,000
F 97—1975/76-95 (cancelled Feb 16, 1983)	Apr/Oct 1		10	— 25,500,000
F 97—1975/76-95	Apr/Oct 1		10	805,375,000
J 2—1976/78-2001 (cancelled Apr 1, 1982)	Apr/Oct 1		9½	— 32,500,000
J 2—1976/78-2001 (cancelled Feb 16, 1983)	Apr/Oct 1		9½	— 32,500,000
J 2—1976/78-2001	Apr/Oct 1		9½	1,533,375,000
J 6—1977-82 (matured Apr 1, 1982)	Apr/Oct 1		7¾	675,000,000
J 7—1977-2002 (cancelled Apr 1, 1982)	Feb/Aug 1		8¾	— 6,000,000
J 7—1977-2002 (cancelled Feb 16, 1983)	Feb/Aug 1		8¾	— 6,000,000
J 7—1977-2002	Feb/Aug 1		8¾	274,500,000
J 8—1977-82 (matured July 1, 1982)	Jan/July 1	3 months	8	900,000,000
J 9—1977/78-97 (cancelled Apr 1, 1982)	May/Nov 15		9½	— 24,000,000
J 9—1977/78-97 (cancelled Feb 16, 1983)	May/Nov 15		9½	— 24,000,000
J 9—1977/78-97	May/Nov 15		9½	1,122,000,000
J 11—1977-87	Jan/July 1		8¾	525,000,000
J 12—1977-82 (matured Oct 15, 1982)	Apr/Oct 15	6½ months	8	475,000,000
J 13—1977-99 (cancelled Apr 1, 1982)	Apr/Oct 15		9	— 14,500,000
J 13—1977-99 (cancelled Feb 16, 1983)	Apr/Oct 15		9	— 14,500,000
J 13—1977-99	Apr/Oct 15		9	676,125,000
J 14—1978-83 (matured Feb 1, 1983)	Feb/Aug 1	10 months	8¾	575,000,000
J 15—1978-88	Feb/Aug 1		8¾	125,000,000
J 17—1978-83	May/Nov 15		8¾	950,000,000
J 18—1978-2003 (cancelled Apr 1, 1982)	Apr/Oct 1		9½	— 18,000,000
J 18—1978-2003 (cancelled Feb 16, 1983)	Apr/Oct 1		9½	— 18,000,000
J 18—1978-2003	Apr/Oct 1		9½	855,000,000
J 19—1978-83	June/Dec 15		9	350,000,000
J 21—1978/79-84	Feb/Aug 1		9½	1,000,000,000
J 22—1978-2000 (cancelled Apr 1, 1982)	June/Dec 15		9½	— 12,500,000
J 22—1978-2000 (cancelled Feb 16, 1983)	June/Dec 15		9½	— 12,500,000
J 22—1978-2000	June/Dec 15		9½	596,875,000
J 23—1979/80-84	June/Dec 1		10	1,075,000,000
J 24—1979-2004	Feb/Aug 1		10½	2,200,000,000
J 25—1979-2002	May/Nov 1		10	1,850,000,000
J 26—1979-89	Apr/Oct 1		10	200,000,000
J 27—1979-82 (matured Oct 15, 1982)	Apr/Oct 15	6½ months	10½	200,000,000
J 28—1979-84	Apr/Oct 1		10½	300,000,000
J 29—1979/80-89	Apr/Oct 1		10½	350,000,000
J 30—1979-2004	Apr/Oct 1		10½	600,000,000
J 31—1979/80-82 (matured Dec 15, 1982)	June/Dec 15	8½ months	11¾	875,000,000
J 32—1979/80-84	June/Dec 15		11½	700,000,000
J 33—1979/80-89	June/Dec 15		11¼	450,000,000
J 34—1979/80-2002	June/Dec 15		11¼	1,225,000,000
J 35—1980/83-2003 (issued Feb 1, 1983)	Feb/Aug 1	2 months	11¾	250,000,000
J 35—1980/83-2003	Feb/Aug 1		11¾	1,700,000,000
J 36—1980-83 (matured Mar 15, 1983)	Mar/Sept 15	11½ months	13¾	300,000,000
J 37—1980-85	Mar/Sept 15		13¾	849,993,000
J 38—1980-90	Mar/Sept 15		13¾	7,000
J 39—1980/81/82-2000 (issued Oct 15, 1982)	Mar/Sept 15	5½ months	13¾	300,000,000
J 39—1980/81/82-2000	Mar/Sept 15		13¾	750,000,000
J 40—1980-85	May/Nov 1		13	1,800,000,000

1982-83					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1981-82	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
1,650,000			1,650,000	1,650,000	
7,389,187			7,389,187	7,389,187	
89,670,573			89,670,573	89,670,573	
5,000,000			5,000,000	5,000,000	
2,500,000			2,500,000	2,500,000	
11,812,500			11,812,500	11,812,500	
12,937,500			12,937,500	12,937,500	
6,562,500			6,562,500	6,562,500	
7,812			7,812	7,812	
6,500,000			6,500,000	6,500,000	
5,236,575			5,236,575	5,236,575	
32,830,400			32,830,400	32,830,400	
9,318,320			9,318,320	9,318,320	
10,125,000			10,125,000	10,125,000	
21,591			21,591	86,363	- 64,772
560			560	560	
6,160			6,160	6,160	
78,613,046			78,613,046	82,405,395	- 3,792,349
29,813,583			29,813,583	29,813,583	
65,538			65,538	65,538	
127,775			127,775	127,775	
76,712,500			76,712,500	80,537,500	- 3,825,000
141,039,375			141,039,375	145,670,625	- 4,631,250
				52,312,500	- 52,312,500
23,318,750			23,318,750	23,953,125	- 634,375
18,000,000			18,000,000	72,000,000	- 54,000,000
99,900,000			99,900,000	103,160,625	- 3,260,625
43,312,500			43,312,500	43,312,500	
20,583,333			20,583,333	38,000,000	- 17,416,667
59,002,500			59,002,500	60,402,656	- 1,400,156
39,531,250			39,531,250	47,437,500	- 7,906,250
10,937,500			10,937,500	10,937,500	
83,125,000			83,125,000	83,125,000	
78,660,000			78,660,000	81,225,000	- 2,565,000
31,500,000			31,500,000	31,500,000	
97,500,000			97,500,000	97,500,000	
56,265,625			56,265,625	57,928,711	- 1,663,086
107,500,000			107,500,000	107,500,000	
225,500,000			225,500,000	225,500,000	
185,000,000			185,000,000	185,000,000	
20,000,000			20,000,000	20,000,000	
11,645,833			11,645,833	21,500,000	- 9,854,167
31,500,000			31,500,000	31,500,000	
36,750,000			36,750,000	36,750,000	
63,000,000			63,000,000	63,000,000	
72,825,521			72,825,521	102,812,500	- 29,986,979
80,500,000			80,500,000	80,500,000	
50,625,000			50,625,000	50,625,000	
137,812,500			137,812,500	137,812,500	
4,895,833	5,625,000	1,096,816	11,617,649		11,617,649
199,750,000			199,750,000	199,750,000	
39,531,250			39,531,250	41,250,000	- 1,718,750
116,874,038			116,874,038	116,874,026	12
962			962	974	- 12
18,783,827	3,000,000	1,584,807	23,368,634		23,368,634
103,125,000			103,125,000	103,191,714	- 66,714
234,000,000			234,000,000	233,807,051	192,949

Interest on the public debt—Continued

UNMATURED DEBT—Continued

Marketable bonds—Continued

Payable in Canadian currency—Concluded

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
J 42—1980/81-2001	May/Nov 1		13	1,325,000,000
J 43—1980-83 (matured Mar 15, 1983)	Mar/Sept 15	11½ months	11¼	400,000,000
J 44—1980-85	Jan/July 1		11¼	450,000,000
J 45—1980-83 (matured Feb 1, 1983)	Feb/Aug 1	10 months	10½	250,000,000
J 46—1980/82-85 (issued Nov 22, 1982)	Apr/Oct 1	4½ months	10¾	175,000,000
J 46—1980/82-85 (issued Dec 15, 1982)	Apr/Oct 1	3½ months	10¾	350,000,000
J 46—1980/82-85	Apr/Oct 1		10¾	325,000,000
J 47—1980-82 (matured Oct 15, 1982)	Apr/Oct 15	6½ months	12¼	150,000,000
J 48—1980-84 (partial exchange during year to J49)	Apr/Oct 1		12½	— 8,000 }
J 48—1980-84	Apr/Oct 1		12½	775,000,000 }
J 49—1980-90 (in exchange for J48)	Apr/Oct 1		12½	8,000 }
J 50—1980-83	June/Dec 15		13¼	200,000,000
J 53—1980-99	June/Dec 1		13½	400,000,000
J 54—1981-83	June/Dec 15		12¾	275,000,000
J 55—1981-86	Feb/Aug 1		12½	725,000,000
J 57—1981-84	Feb/Aug 1		13¼	449,975,000
J 58—1981-89	Feb/Aug 1		13¼	25,000
J 59—1981-85	Feb/Aug 1		13¼	600,000,000
J 61—1981-86	May/Nov 1		14½	499,999,000
J 62—1981-91	May/Nov 1		14½	1,000
J 63—1981-84	Apr/Oct 1		16¼	575,000,000
J 64—1981-86 (partial exchange during year to J65)	June/Dec 1		15¼	— 10,010,000 }
J 64—1981-86	June/Dec 1		15¼	900,000,000 }
J 65—1981-93 (in exchange for J64)	June/Dec 1		15¼	10,010,000 }
J 66—1981-2001	Feb/Aug 1		15¾	425,000,000
J 67—1981-83	Apr/Oct 15		16	75,000,000
J 68—1981-86	Jan/July 1		14¾	450,000,000
J 70—1981-2000	Jan/July 1		15	175,000,000
J 71—1981-83	Apr/Oct 15		18¾	100,000,000
J 72—1981-86 (partial exchange during year to J 73)	Apr/Oct 1		18	— 58,510,000 }
J 72—1981-86	Apr/Oct 1		18	399,998,000 }
J 73—1981-91 (in exchange for J 72)	Apr/Oct 1		18	58,510,000 }
J 73—1981-91	Apr/Oct 1		18	2,000 }
J 74—1982-84 (issued Aug 1, 1982)	Feb/Aug 1	8 months	16	150,000,000
J 74—1982-84	Feb/Aug 1		16	150,000,000
J 75—1982-87 (issued Aug 1, 1982)	Aug/Feb 1	8 months	15½	600,000,000
J 75—1982-87 (partial exchange during year to J76)	Feb/Aug 1		15½	— 29,000,000 }
J 75—1982-87	Feb/Aug 1		15½	650,000,000 }
J 76—1982-92 (in exchange for J 75)	Feb/Aug 1		15½	29,000,000 }
J 77—1982-84 (issued May 1, 1982)	Feb/Aug 1	11 months	15	100,000,000
J 77—1982-84	Feb/Aug 1		15	225,000,000
J 78—1982-87 (issued May 1, 1982)	Mar/Sept 15	11 months	15	400,000,000
J 78—1982-87	Mar/Sept 15		15	400,000,000
J 79—1982-2002 (issued May 1, 1982)	Mar/Sept 15	11 months	15½	150,000,000
J 79—1982-2002	Mar/Sept 15		15½	200,000,000
J 80—1982-84 (issued June 1, 1982)	June/Dec 15	10 months	14¾	100,000,000
J 81—1982-87 (issued June 1, 1982)	June/Dec 1	10 months	14¾	250,000,000
J 82—1982-92 (issued June 1, 1982)	June/Dec 1	10 months	15	200,000,000
J 83—1982-85 (issued July 1, 1982)	Jan/July 1	9 months	15½	350,000,000
J 84—1982-87 (partial exchange during year to J85)	Jan/July 1		15	— 5,000 }
J 84—1982-87 (issued July 1, 1982)	Jan/July 1	9 months	15	400,000,000 }
J 85—1982-92 (in exchange for J84)	Jan/July 1		15	5,000 }
J 86—1982-85 (issued Sept 1, 1982)	Mar/Sept 1	7 months	14½	200,000,000
J 87—1982-87 (issued Sept 1, 1982)	Mar/Sept 1	7 months	14¾	650,000,000
J 89—1982-85 (issued Oct 15, 1982)	Apr/Oct 1	5½ months	12¾	150,000,000
J 90—1982-87 (issued Oct 15, 1982)	Apr/Oct 15	5½ months	13	450,000,000
J 91—1982-92 (issued Oct 15, 1982)	Apr/Oct 15	5½ months	13½	400,000,000
J 92—1982-87 (issued Nov 1, 1982)	May/Nov 15	5 months	12	200,000,000
J 93—1982-92 (issued Nov 1, 1982)	May/Nov 1	5 months	12¾	500,000,000
J 95—1982-92 (issued Nov 22, 1982)	June/Dec 15	4½ months	11¾	525,000,000
J 95—1982-92 (issued Dec 15, 1982)	June/Dec 15	3½ months	11¾	575,000,000
J 96—1982-87 (issued Dec 15, 1982)	June/Dec 15	3½ months	11	325,000,000
J 97—1983-85 (issued Feb 1, 1983)	June/Dec 15	2 months	9¾	200,000,000
J 98—1983-88 (issued Feb 1, 1983)	Feb/Aug 1	2 months	10¼	350,000,000
J 99—1983-93 (issued Feb 1, 1983)	Feb/Aug 1	2 months	11¼	500,000,000
J 99—1983-93 (issued Mar 15, 1983)	Feb/Aug 1	½ month	11¼	450,000,000
H 1—1983-86 (issued Feb 22, 1983)	Mar/Sept 15	1¼ months	10	200,000,000
H 1—1983-86 (issued Mar 15, 1983)	Mar/Sept 15	½ month	10	100,000,000
H 2—1983-88 (issued Feb 22, 1983)	Mar/Sept 15	1¼ months	10½	300,000,000
H 2—1983-88 (issued Mar 15, 1983)	Mar/Sept 15	½ month	10½	150,000,000

Matured in 1981-82

53,104,731,950

1982-83					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1981-82	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
172,250,000			172,250,000	171,849,314	400,686
43,125,000			43,125,000	45,000,000	- 1,875,000
50,625,000			50,625,000	50,625,000	
21,875,000			21,875,000	26,250,000	- 4,375,000
6,700,342		200,954	6,901,296		6,901,296
11,029,795	700,000	391,978	12,121,773		12,121,773
34,937,500			34,937,500	34,937,500	
9,953,125			9,953,125	18,375,000	- 8,421,875
96,874,500			96,874,500	96,875,000	- 500
500			500		500
26,500,000			26,500,000	26,500,000	
54,000,000			54,000,000	54,000,000	
35,062,500			35,062,500	34,786,329	276,171
90,625,000			90,625,000	90,625,000	
61,871,562			61,871,562	62,028,083	- 156,521
3,437			3,437	2,292	1,145
79,500,000			79,500,000	79,790,414	- 290,414
72,499,855			72,499,855	72,858,020	- 358,165
145			145	133	12
93,437,500			93,437,500	77,481,478	15,956,022
136,741,158			136,741,158	123,894,180	12,846,978
508,842			508,842		508,842
66,937,500			66,937,500	61,121,223	5,816,277
12,000,000			12,000,000	8,935,075	3,064,925
66,375,000			66,375,000	51,227,794	15,147,206
26,250,000			26,250,000	21,530,572	4,719,428
18,750,000			18,750,000	9,102,986	9,647,014
66,733,738			66,733,738	37,321,088	29,412,650
5,265,900			5,265,900		5,265,900
360			360	165	195
16,000,000		191,610	16,191,610		16,191,610
24,000,000			24,000,000	4,181,668	19,818,332
62,000,000	1,500,000	1,816,780	65,316,780		65,316,780
100,000,833			100,000,833	18,428,271	81,572,562
749,167			749,167		749,167
13,780,822	- 100,000	142,154	13,822,976		13,822,976
33,873,292			33,873,292	842,792	33,030,500
55,020,548	- 2,000,000	1,210,344	54,230,892		54,230,892
60,116,448			60,116,448	2,941,180	57,175,268
21,320,462	- 750,000	884,359	21,454,821		21,454,821
31,060,160			31,060,160	1,371,913	29,688,247
12,242,839	400,000	128,224	12,771,063		12,771,063
30,729,167	2,500,000	773,464	34,002,631		34,002,631
25,000,000		783,871	27,283,871		27,283,871
40,687,500	4,025,000	456,340	45,168,840		45,168,840
44,999,812	5,000,000	1,086,500	51,086,312		51,086,312
188			188		188
16,916,667	800,000	287,102	18,003,769		18,003,769
54,031,250	4,875,000	2,025,796	60,932,046		60,932,046
8,802,740	375,000	186,000	9,363,740		9,363,740
26,812,500		1,209,264	28,021,764		28,021,764
24,750,000	4,000,000	1,530,557	30,280,557		30,280,557
9,920,542		456,564	10,377,106		10,377,106
26,351,447		2,122,225	28,473,672		28,473,672
21,879,326		2,197,376	24,076,702		24,076,702
19,705,729	8,625,000	2,254,769	30,585,498		30,585,498
10,427,083	4,062,500	576,212	15,065,795		15,065,795
3,250,000		261,390	3,511,390		3,511,390
5,979,167		984,692	6,963,859		6,963,859
9,375,000		2,015,249	11,390,249		11,390,249
2,109,375	- 1,125,000	2,228,985	3,213,360		3,213,360
1,984,020	1,000,000	307,020	3,291,040		3,291,040
416,667	300,000	118,338	835,005		835,005
3,124,837	1,500,000	885,880	5,510,717		5,510,717
656,250		442,184	1,098,434		1,098,434
5,107,703,814	45,812,500	30,837,804	5,184,354,118	116,958,728	- 116,958,728
				4,500,263,946	684,090,172

Interest on the public debt—Continued

UNMATURED DEBT—Continued

Marketable bonds—Concluded

Payable in foreign currencies—

United States dollars—⁽¹⁾

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
1962-87 (redeemed Apr 15, 1982 and Oct 15, 1982)	Apr/Oct 15	various	5	1,963,360
1962-87	Apr/Oct 15		5	63,339,520
1968-88	June/Dec 1		6½	123,710,000
1978-83	Apr/Oct 1		8	309,275,000
1978-83	Apr/Oct 15		9	494,840,000
1978-85	Apr/Oct 1		8.2	309,275,000
1978-98	Apr/Oct 1		8½	309,275,000
1978-98	Apr/Oct 15		9¼	432,985,000
1981-86	May/Nov 3		16¼	371,130,000
				2,413,792,880

Deutsche marks—⁽²⁾

1978-83	May 20		4½	305,640,000
1978-84	May 10		5	254,700,000
1982-89 (issued April 30, 1982)	April 30	11 months	8½	101,880,000
				662,220,000

Swiss francs—⁽³⁾

1979-89	Mar 20		3½	178,290,000
---------	--------	--	----	-------------

Japanese yen—⁽⁴⁾

1979-84	Mar/Sept 27		6.4	155,220,000
				3,411,522,880
				56,516,254,830

Canada savings bonds—

S 22—1967-80 (interest expense adjustment)				
S 23—1968-82 (matured Nov 1, 1982)	various	various	19½	228,256,150
S 25—1970-81 (interest expense adjustment)				
S 26—1971-80 (interest expense adjustment)				
S 27—1972-84 (redeemed during 1982-83)	various	various	19½-12	10,350,500
S 27—1972-84	various	various	19½-12	495,981,350
S 28—1973-85 (redeemed during 1982-83)	various	various	19½-12	6,940,950
S 28—1973-85	various	various	19½-12	271,359,400
S 29—1974-83 (redeemed during 1982-83)	various	various	19½-12	48,248,200
S 29—1974-83	various	various	19½-12	1,872,253,300
S 30—1975-84 (redeemed during 1982-83)	various	various	19½-12	30,057,800
S 30—1975-84	various	various	19½-12	967,205,050
S 31—1976-85 (redeemed during 1982-83)	various	various	19½-12	19,196,150
S 31—1976-85	various	various	19½-12	496,711,850
S 32—1977-86 (redeemed during 1982-83)	various	various	19½-12	23,734,500
S 32—1977-86	various	various	19½-12	439,874,600
S 33—1978-85 (redeemed during 1982-83)	various	various	19½-12	150,534,100
S 33—1978-85	various	various	19½-12	3,192,699,200
S 34—1979-86 (redeemed during 1982-83)	various	various	19½-12	136,658,100
S 34—1979-86	various	various	19½-12	2,274,728,600
S 35—1980-87 (redeemed during 1982-83)	various	various	19½-12	194,480,200
S 35—1980-87	various	various	19½-12	1,575,096,500
S 36—1981-88 (redeemed during 1982-83)	various	various	19½-12	2,500,507,200
S 36—1981-88	various	various	19½-12	10,042,594,600
S 37—1982-89 (redeemed during 1982-83)	various	various	12	369,309,459
S 37—1982-89	various	various	12	11,012,495,500
				36,359,273,259

Special non-marketable bonds—

Canada Pension Plan Investment Fund				171,417,000 ⁽⁵⁾
-------------------------------------	--	--	--	----------------------------

Treasury bills—

Unamortized balance carried forward at March 31, 1982				
Amortization of discount on 1982-83 issues				29,125,000,000
				29,125,000,000

Notes and loans payable in foreign currencies—

United States dollars—⁽¹⁾

Canadian banks		various		
American banks		various		
1982-87	June 16	9½ months	14½	927,825,000
				927,825,000

1982-83					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1981-82	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
49,084			49,084	47,376	1,708
3,115,979			3,115,979	3,146,326	- 30,347
8,559,719			8,559,719	8,194,313	365,406
24,621,000			24,621,000	23,886,000	735,000
44,134,200			44,134,200	43,162,200	972,000
25,236,525			25,236,525	24,483,150	753,375
26,544,516			26,544,516	25,752,094	792,422
39,690,131			39,690,131	38,816,006	874,125
60,105,134			60,105,134	23,953,959	36,151,175
232,056,288			232,056,288	191,441,424	40,614,864
15,395,620			15,395,620	14,828,063	567,557
13,216,169			13,216,169	13,207,534	8,635
7,928,800	2,080,400		10,009,200		10,009,200
36,540,589	2,080,400		38,620,989	28,035,597	10,585,392
6,499,824			6,499,824	6,986,100	- 486,276
9,401,568			9,401,568	9,870,377	- 468,809
284,498,269	2,080,400		286,578,669	236,333,498	50,245,171
5,392,202,083	47,892,900	30,837,804	5,470,932,787	4,736,597,444	734,335,343
69,561,901			69,561,901	1,294,108	- 1,294,108
14,862,682			14,862,682	59,114,003	10,447,898
143,839,616			143,839,616	128,356,472	- 113,493,790
69,209,224			69,209,224	8,393,742	- 8,393,742
341,376,496			341,376,496	114,682,323	29,157,293
180,610,709			180,610,709	61,730,684	7,478,540
95,651,019			95,651,019	371,742,780	- 30,366,284
89,092,180			89,092,180	193,705,220	- 13,094,511
615,313,103			615,313,103	97,411,154	- 1,760,135
423,145,781			423,145,781	107,239,748	- 18,147,568
297,411,317		- 57	297,411,260	701,965,779	- 86,652,676
1,866,827,349		- 18,264,571	1,848,562,778	485,457,842	- 62,312,061
561,055,502		98,786,287	659,841,789	408,275,288	- 110,864,028
4,767,956,879		80,521,659	4,848,478,538	1,143,160,289	705,402,489
				659,841,789	659,841,789
17,196,334			17,196,334	3,882,529,432	965,949,106
626,272,803			626,272,803		
2,321,485,418			2,321,485,418	710,873,625	- 84,600,822
2,947,758,221			2,947,758,221	2,762,794,698	- 441,309,280
				3,473,668,323	- 525,910,102
37,653,424			37,653,424	97,480,913	- 59,827,489
69,227,739			69,227,739		69,227,739
104,387,548	17,932,500		122,320,048		122,320,048
211,268,711	17,932,500		229,201,211	97,480,913	131,720,298

Interest on the public debt—Continued

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
UNMATURED DEBT—Concluded				
Notes and loans payable in foreign currencies—Concluded				
Deutsche marks— ⁽²⁾				
1978-82 (matured April 30, 1982)	May 2	1 month	5	
Swiss francs— ⁽³⁾				
1979-82 (matured Mar 8, 1982)	Mar 8		2½	
1979-85	Mar 14		3	297,150,000
1982-87	Mar 8		7¼	237,720,000
				534,870,000
Japanese yen— ⁽⁴⁾				
1979-89	Feb/Aug 19		7.1	181,090,000
1979-99	Feb/Aug 19		7½	181,090,000
				362,180,000
				1,824,875,000
Total interest on unmatured debt				123,996,820,089
SPECIFIED PURPOSE ACCOUNTS—				
Canada Pension Plan Account	various	various	various	24,108,102,321
Unemployment Insurance Account	various		various	251,965,505
Annuities agents' pension account	June/Sept 30			
	Dec/Mar 31		4	61,381
Interest overpayment for 1979-80 and 1980-81				
Government Annuities Account	Mar 31		7	1,150,186,202
Canadian Forces Superannuation Account	June/Sept 30			
	Dec/Mar 31		various	11,346,305,841
Regular forces death benefit account	June/Sept 30			
	Dec/Mar 31		various	46,939,966
Members of Parliament retiring allowances account	various		6	18,071,293
Royal Canadian Mounted Police—				
Dependants' pension fund	Mar 31			
Superannuation Account	June/Sept 30		4	12,000,316
	Dec/Mar 31		various	
Public Service death benefit account	June/Sept 30		various	1,391,538,971
	Dec/Mar 31			
Public Service Superannuation Account	June/Sept 30		various	174,347,331
	Dec/Mar 31			
Supplementary Retirement Benefits Account	June/Sept 30			16,367,957,784
	Dec/Mar 31		various	
Diplomatic Services	various		various	1,566,304,947
Judges	various	various	various	
Lieutenant-Governors	various	various	various	
Judges superannuation account	various	various	various	
Deposit and trust accounts—				
Common school funds—				
Ontario	Jan/July 1	various	5	1,502,256 ⁽⁶⁾
Quebec	Jan/July 1	various	5	1,175,515 ⁽⁶⁾
Foreign claims fund	Mar/Sept 30		various	2,548,646
War claims fund—World War II	Mar 31		various	8,398,460
Guarantee deposits—Reserve resources	various	various	various	644,079
Guarantee deposits—Rotating herds	various	various	various	7,466
Land assurance fund	Mar 31		3	616,605
Federal Court special account	Mar/Sept 30		various	11,179,901
Contractors' security deposits	various	various	various	17,023,440
Army benevolent fund	Mar/Sept 30		various	1,403,479
Halifax 1917 explosion pension account	Mar/Sept 30		various	1,257,305
Indian band funds	Mar 31		various	427,171,189
Indian compensation funds	Mar 31		various	86,769
Indian rental suspense account	Mar 31	various	various	18,187,862
Special account—Atomic Energy of Canada Limited	June 30/Dec 31		various	30,884
Canadian Commercial Corporation—Hong Kong	June/Sept 30			
	Dec/Mar 31			37,719
Nigeria	June/Sept 30			
	Dec/Mar 31			2,756,528
Trinidad and Tobago	June/Sept 30			
	Dec/Mar 31			848,656
Indian estate accounts	Mar 31	various	various	9,693,059
Indian mentally incompetent accounts	Mar 31	various	various	
Indian guardianship accounts	Mar 31	various	various	
Indian savings accounts	Mar 31	various	various	34,386,726
Medical Research Council—Donations and bequests	Mar/Sept 30		various	97,735
Post Office guarantee fund—Cash				

1982-83					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1981-82	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
1,068,040			1,068,040	10,674,120	- 9,606,080
8,936,850			8,936,850	12,458,974	- 12,458,974
17,298,268			17,298,268	9,703,500	- 766,650
26,235,118			26,235,118	5,037,658	12,260,610
				27,200,132	- 965,014
12,453,199			12,453,199	12,922,302	- 469,103
13,154,788			13,154,788	13,650,318	- 495,530
25,607,987			25,607,987	26,572,620	- 964,633
264,179,856	17,932,500		282,112,356	161,927,785	120,184,571
10,441,535,152	3,013,583,621	111,359,463	13,566,478,236	12,269,005,629	1,297,472,607
129,201,015			129,201,015	143,150,928	- 13,949,913
2,002,945			2,002,945	37,541,397	- 35,538,452
694			694	1,470	- 776
1,735			1,735	1,279	456
				- 64,997	64,997
78,492,232			78,492,232	79,809,754	- 1,317,522
343,843,086			343,843,086	415,765,659	- 71,922,573
717,337,277			717,337,277	464,510,610	252,826,667
2,113,959			2,113,959	1,822,444	291,515
2,251,312			2,251,312	1,805,034	446,278
1,231,840			1,231,840	965,954	265,886
1,140,538			1,140,538	989,636	150,902
40,157,353			40,157,353	48,227,622	- 8,070,269
84,178,314			84,178,314	48,613,658	35,564,656
7,149,392			7,149,392	5,247,240	1,902,152
7,971,603			7,971,603	5,942,261	2,029,342
793,285,077			793,285,077	573,264,357	220,020,720
731,731,481			731,731,481	618,981,751	112,749,730
73,846,658			73,846,658	67,596,102	6,250,556
105,230,888			105,230,888	90,931,583	14,299,305
2,435			2,435	2,166	269
256,028			256,028	61,617	194,411
6,256			6,256	6,392	- 136
5,077			5,077	3,945	1,132
76,176			76,176	77,149	- 973
57,713			57,713	56,740	973
256,647			256,647	254,624	2,023
880,709			880,709	1,021,170	- 140,461
68,474			68,474	152,343	- 83,869
860			860	4,188	- 3,328
17,091			17,091	16,062	1,029
1,166,999			1,166,999	1,083,961	83,038
1,178,829			1,178,829	1,423,193	- 244,364
153,879			153,879	211,668	- 57,789
94,210			94,210	126,699	- 32,489
47,435,636			47,435,636	43,782,577	3,653,059
10,182			10,182	16,362	- 6,180
1,971,453			1,971,453	1,499,927	471,526
7,862			7,862		7,862
6,357			6,357		6,357
272,947			272,947	648,523	- 375,576
113,178			113,178		113,178
182,409			182,409	149,443	32,966
				31,126	- 31,126
				198,775	- 198,775
2,536,384			2,536,384	3,838,860	- 1,302,476
10,818			10,818	13,408	- 2,590
				7,724	- 7,724

Interest on the public debt—*Concluded*SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
Deposit and trust accounts— <i>Concluded</i>				
Maritime pollution claims fund	June/Sept 30		various	
	Dec/Mar 31		various	84,594,061
Western grain stabilization account	various		various	683,970,316
Mackenzie King trust account	Mar 31		9.28	297,101
Strathcona trust fund	May/Nov 15		various	
Queen's Fellowship fund	Mar/Sept 30		various	330,156
Inmates' trust fund	June/Sept 30		various	
	Dec/Mar 31		various	5,092,803
Veterans administration and welfare trust fund	various	various	various	614,147
Allocation of Special Drawing Rights of the International Monetary Fund	various	various	various	
Atomic Energy of Canada Limited	various	various	various	20,000,000
Canada Deposit Insurance Corporation	various		various	
Farm Credit Corporation	various		various	
St Lawrence Seaway Authority	various	various	various	1,000,000
National Museums of Canada—Trust account	various			486,861
Royal Canadian Mounted Police—Benefit fund	Mar 31		various	1,515,599
				1,336,955,323
Total interest on specified purpose accounts				57,770,737,181
TOTAL INTEREST ON THE PUBLIC DEBT				181,767,557,270

(1) Converted to \$1 US = \$1.2371 Canadian.

(2) Converted to 1 DM = \$.5094 Canadian.

(3) Converted to 1 SF = \$.5943 Canadian.

(4) Converted to 1 Y = \$.005174 Canadian.

(5) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(6) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

1982-83					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1981-82	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
5,886,837			5,886,837	4,632,653	1,254,184
4,681,155			4,681,155	5,712,626	- 1,031,471
59,960,748			59,960,748	50,524,053	9,436,695
27,923			27,923	43,358	- 15,435
- 61,935			- 61,935	65,198	- 127,133
8,881			8,881	10,523	- 1,642
383,073			383,073	382,287	786
188,723			188,723	30,377	158,346
112,000,629			112,000,629	135,012,183	- 23,011,554
2,499,912			2,499,912	3,423,231	- 923,319
2,867,123			2,867,123		2,867,123
				47,137	- 47,137
126,104			126,104	44,985	81,119
43,051			43,051	50,747	- 7,696
153,694			153,694	6,610	147,084
245,264,731			245,264,731	254,600,490	- 9,335,759
3,366,701,926			3,366,701,926	2,859,778,352	506,923,574
13,808,237,078	3,013,583,621	111,359,463	16,933,180,162	15,128,783,981	1,804,396,181

Report of surplus material disposed of in 1982-83

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture			17,828	5,517	384,184	5,308
Communications—						
Department		7,466		6,284	44,079	2,881
Canadian Radio-television and Telecommunications Commission	8,032	2,001	5,115	2,020	716	15
National Film Board	2,410	350	882	339	550	54
National Library					70	
National Museums of Canada	2,500	187	636,000	173,575	20,964	365
Public Archives		2,550	18,245	1,275	9,229	78,243
Consumer and Corporate Affairs	85,370	1,054	224,388	57,412	96,449	3,480
Economic Development—						
Northern Pipeline Agency			8,780	4,421	375	
Employment and Immigration—						
Department	9,406	751	47,466	5,274	88,684	16,881
Immigration Appeal Board				2,740	450	
Energy, Mines and Resources—						
Department	441,476	3,606	197,914	52,317	95,144	32,288
Atomic Energy Control Board			2,075	198	15,224	
National Energy Board					7,300	
Environment	166,180	59,258	564,721	72,417	659,858	32,491
External Affairs—						
Department			48,820	4,049	692,492	549
Canadian International Development Agency	834,713	211,616			1,688	
Finance—						
Department				1,932	5,428	33
Auditor General			1,292	1,200	3,005	
Insurance			2,976	183	490	
Tariff Board					400	15
Fisheries and Oceans	499,449	62,260	251,154	169,573 ⁽¹⁾	615,441	11,212
Governor General					75	
Indian Affairs and Northern Development	4,387	40,631 ⁽²⁾	77,712	7,430	170,846	57
Industry, Trade and Commerce		—7	201,899	38,427	453	8,737
Justice—						
Department				318,491	20,036	1,842
Commissioner for Federal Judicial Affairs		2,298			630	
Labour	641	75	19,268	1,995	135	10
National Defence	61,040,637	450,235	4,669,493	1,856,134	3,344,750	2,233,270
National Health and Welfare—						
Department	27,423	—1,401 ⁽³⁾	116,829	22,333	168,035	28,439
Medical Research Council					100	
National Revenue—						
Customs and Excise	188,120	9,641	34,748	587	69,417	11,553
Taxation	300	383	28,122	2,056	60,386	8,316
Parliament—						
The Senate						126
House of Commons				5,593	29,759	16,982
Library of Parliament					506	245
Privy Council—						
Department		608		7,069	28,780	1,454
Canadian Intergovernmental Conference Secretariat					189	
Chief Electoral Officer		255			140	3,102
Economic Council of Canada			12,380	6,603	57	
Public Service Staff Relations Board	1,064	95			702	
Public Works	1,742,727	91,429	543,658	151,951	203,802	435,320
Regional Economic Expansion	23,632	2,103	39,137	18,065	198,315	1,218
Science and Technology—						
Ministry of State					5,901	
National Research Council of Canada		3,797		111,946	61,426	5,116
Science Council of Canada					1,171	
Secretary of State—						
Department		110		430	19,060	656
Public Service Commission	22,200	25	23,125	4,636	39,713	788
Status of Women—Office of the Co-ordinator						25
Solicitor General—						
Department				160	4,400	598
Correctional Service	368,634	10,801	466,273	90,404	150,075	19,555
National Parole Board					1,722	
Royal Canadian Mounted Police	57,915	16,938	88,770	44,436	3,182,780	64,232
Supply and Services—						
Department	264,199	3,172	66,243	18,700	81,710	131,012
Statistics Canada		17		2,451	149,890	10

Report of surplus material disposed of in 1982-83—Concluded

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Transport—						
Department	2,337,023 ⁽⁴⁾	51,685	2,799,843	221,911	1,690,178	58,141
Canadian Transport Commission		— 20		216	9,551	5
Veterans Affairs	51,324	5,166	274,356	22,114	14,407	5,374
Total	68,179,762	1,039,135	11,489,512	3,514,864	12,451,317	3,219,998

⁽¹⁾ Includes sale of surplus fish.

⁽²⁾ Includes sales in the current year of Indian arts and crafts declared surplus in 1981-82.

⁽³⁾ Includes the recovery by Crown Assets Disposal Corporation of proceeds from the disposal of obsolete but serviceable material, incorrectly credited to the department in the previous year.

⁽⁴⁾ Includes obsolete/surplus material held in Stores revolving fund. Inventory valued at \$860,621 identified and deleted from inventory and declared as surplus to Crown Assets Disposal Corporation during the fiscal year.

SECTION 15

**1982-83
PUBLIC ACCOUNTS**

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Accounting entity, Government of Canada as an, **2·11**
 Accounts payable, **1·11, 2·9, 9·2, 9·3**
 Accrual accounts, **1·16, 1·17**
 Accumulated deficit, **2·8, 2·12, 12·4**
 as a percentage of gross national product (chart), **12·5**
 from Confederation to March 31, 1983, **12·5**
 in terms of total liabilities and net recorded assets, **12·4**
 per capita (chart), **12·5**
 Administered trust accounts, **8·12, 8·20**
 Advance payments, Statistics Canada, **8·11, 8·19**
 Advancement of industrial technology, **14·13**
 African Development Bank, **7·31, 7·32, 7·33**
 African Development Fund, **7·33**
 Agent Crown corporations, financial information regarding, **2·12**
 Agricultural Development Fund, **7·33**
 Agricultural service centres, **7·26**
 advances, **7·23, 7·24, 7·26, 14·9, 14·10**
 loans, **7·23, 7·24, 7·26, 7·48, 14·9, 14·10**
 Air Canada, **1·11, 2·8, 5·6, 7·3, 7·10, 7·21, 14·8**
 capital stock, **7·8, 7·10**
 consolidated loan, **7·8, 7·10**
 Winnipeg maintenance hangar, **7·8, 7·10**
 Alberta, Province of
 loans, investments and advances, **7·24, 14·10**
 Algeria, special loan assistance to, **7·29**
 All other Crown corporations and agencies, loans, investments and advances to, **1·11, 2·8, 5·6, 7·3, 7·8, 7·48, 14·8**
 Allocation of Special Drawing Rights of the International Monetary Fund, **14·22**
 Allowance for valuation, **1·11, 2·8, 7·3, 7·47**
 Analysis of the accumulated deficit account from Confederation to March 31, 1983, **12·5**
 Analysis of the actuarial deficiencies for 1982-83, **8·5**
 Andean Development Corporation, **7·33**
 Annuities agents' pension account, **8·23, 14·20**
 Antigua, special loan assistance to, **7·29**
 Appropriations, revenues credited to, **5·7**
 by selected classification and source, **5·7**
 by source, **5·7**
 Appropriations, statement of use of, **2·10**
 Argentina, special loan assistance to, **7·29**
 Armed services, Estates, **8·10, 8·18**
 Army benevolent fund, **8·12, 8·20, 14·20**
 Asian Development Bank, **7·31, 7·32**
 special, **7·33**
 Asian Development Fund, **7·33**
 Assets, **2·8, 2·12**
 Assets and liabilities, statement of, **2·8**
 Assets and liabilities, valuation of, **2·12**
 Assisted passage scheme, **7·42, 7·44, 14·12**
 Atlantic Development Board carry-over projects, **7·22, 7·23, 7·25, 7·48, 14·8, 14·9**
 Atlantic Pilotage Authority, **7·21**
 Atlantic Provinces Power Development Act, **7·22, 7·23, 7·25, 7·48, 14·8, 14·9**
 Atomic Energy of Canada Limited, **1·11, 2·8, 5·6, 7·3, 7·10, 7·18, 7·19, 7·20, 8·12, 14·8, 14·22**
 Bruce heavy water plant, **7·8, 7·10, 7·48**
 capital stock, **7·8, 7·10**
 commercial products division, **7·8, 7·10, 7·48**
 contributed capital, **7·8, 7·10**

A—Concluded

Gentilly II nuclear power station, **7·8, 7·10**
 heavy water inventory, **7·8, 7·10**
 housing, **7·8, 7·10, 7·48**
 isotope production building, **7·8, 7·10**
 isotope production equipment, **7·8, 7·11**
 Lepreau nuclear station, **7·8, 7·11, 7·48**
 Sheridan Park engineering design office, **7·8, 7·11, 7·48**
 uranium concentrate, **7·8, 7·11**
 working capital, **7·8, 7·11**
 Audited financial statements of the Government of Canada, **2**

B

Bank of Canada, **1·7, 2·6, 5·4, 5·6, 7·9, 7·12, 7·21, 14·8**
 Bankruptcy Act
 estate fund, **8·9, 8·14**
 security deposits, **8·9, 8·14**
 share proceeds in trust, **8·9, 8·14**
 shares in trust, **8·9, 8·14**
 unclaimed dividends and undistributed assets, **8·9, 8·14**
 Barbados, special loan assistance to, **7·29**
 Belize, special loan assistance to, **7·29**
 Berne Union of the World Intellectual Property Organization, **7·31**
 Bolivia, special loan assistance to, **7·30**
 Brazil, special loan assistance to, **7·30**
 British Columbia, Province of
 loans, investments and advances, **7·24, 14·10**
 British Yukon Railway Company, **7·37, 7·38, 14·11**
 Budgetary
 appropriations and spending, annual and statutory, **4·7**
 expenditure, **1·5, 2·5, 2·11, 6·2**, *see also* Expenditure
 detailed information on, **6, 6·2**
 revenue, **1·5, 2·5, 2·11**, *see also* Revenue
 detailed information on, **5, 5·2**
 transactions, **1·5, 1·6, 1·7, 1·9, 2·5**
 Bullion and coinage, **2·6, 5·4**
 Burgeo Leasing Limited, **7·37, 7·38, 14·11**
 Burma, special loan assistance to, **7·30**

C

Cameroun, special loan assistance to, **7·30**
 Canada Business Corporations Act—Unclaimed dividends and undistributed assets, **8·9, 8·14**
 Canada Deposit Insurance Corporation, **1·11, 2·8, 5·6, 7·3, 7·4, 7·5, 7·18, 7·19, 7·20, 8·12, 14·8, 14·22**
 Canada Development Corporation, **7·35, 14·11**
 Canada Development Investment Corporation, **1·11, 2·8, 7·3, 7·11, 7·18, 7·19, 7·20, 14·8**
 capital stock, **7·8, 7·11**
 loan, **7·8, 7·11**
 Canada Foundation account, **8·9, 8·15**
 Canada Harbour Place Corporation, **7·18, 7·20**
 Canada Labour Code—Safety services, **7·42, 7·46, 14·10**
 Canada Lands Company (Mirabel) Limited, **7·18, 7·20**
 Canada Lands Company (Le Vieux-Port de Montréal) Limited, **7·18, 7·20**
 Canada Lands Company (Vieux-Port de Québec) Inc, **7·18, 7·19, 7·20**
 Canada Mortgage and Housing Corporation, **1·7, 1·11, 2·6, 2·8, 5·4, 5·6, 7·3, 7·5, 7·18, 7·19, 7·20, 14·8**

C—Continued

- capital stock, 7•4, 7•5
- housing, 7•4, 7•5
- joint projects, 7•4, 7•5
- mortgage and loan purchase fund, 7•4, 7•6
- mortgage insurance fund, 7•4, 7•6
- ownership assistance, 7•4, 7•6
- real estate, 7•4, 7•5
- sewage treatment projects, 7•4, 7•6
- student housing projects, 7•4, 7•6
- urban renewal scheme, 7•4, 7•5
- Canada Museums Construction Corporation Inc, 7•18, 7•20
- Canada Pension Plan Account, 1•11, 1•13, 2•9, 6•10, 8•2, 8•3, 14•20
 - audited financial statement, 8•26
- Canada Pension Plan Investment Fund, 2•9, 6•10, 8•2, 8•3, 11•2, 11•7, 11•9, 14•18
 - audited financial statement, 8•26
- Canada Ports Corporation, 7•9, 7•12, 7•18, 7•19, 7•20, 8•12, 8•21, 14•8
- Canada Post Corporation account, 8•12, 8•21
- Canada savings bonds, 1•12, 2•9, 6•10, 11•2, 11•6, 11•9, 11•10, 14•18
 - held on account of employees, 1•12, 2•9, 11•2
- Canada's subscriptions to the capital of development banks, 7•31
- Canadair Limited, 7•35
 - capital stock, 7•35
 - loans, 7•35, 14•11
- Canadian Arctic Producers Co-operative Limited, 7•38, 14•11
 - capital stock, 7•37, 7•38
 - loans, 7•37, 7•38
- Canadian army welfare fund, 8•12, 8•20
- Canadian Arsenals Limited, 7•9, 7•13, 7•18, 7•20, 14•8
- Canadian Broadcasting Corporation, 7•9, 7•13, 7•18, 7•20, 14•8
- Canadian Commercial Corporation, 7•14, 7•18, 7•19, 7•20, 14•8
 - paid in capital, 7•9
 - special account—Hong Kong, 8•9
- Canadian Dairy Commission, 7•9, 7•14, 7•18, 7•20, 14•8
 - account, 8•12, 8•21
- Canadian defence industry, 7•37, 7•38, 14•11
- Canadian Film Development Corporation, 7•9, 7•14, 7•18, 7•19, 7•20, 14•8
- Canadian Forces
 - housing projects, 7•43, 7•46, 14•12
 - personnel assistance fund, 8•12, 8•20
 - Superannuation Account, 1•13, 8•5, 8•6, 14•20
- Canadian Livestock Feed Board, 7•18, 7•20
- Canadian manufacturers of automotive products, 7•37, 7•38, 14•11
- Canadian National Railways, 1•11, 2•8, 5•6, 7•3, 7•11, 7•21, 14•8
 - Canadian Government Railways—Working capital, 7•8, 7•12
 - capital stock, 7•8, 7•12
 - consolidated loan, 7•8, 7•12
 - Yarmouth Bar Harbour ferry services, 7•12, 14•8
 - new dock and facilities, 7•8
- Canadian National (West Indies) Steamships Ltd, 7•14, 7•18, 7•20, 14•8
 - advances, 7•9, 7•14
 - capital stock, 7•9, 7•14
 - deposit and trust account, 8•12, 8•21
- Canadian Ownership Account, 1•11, 2•9, 8•2, 8•8
- Canadian Ownership special charge, 2•9, 8•2
- Canadian Patents and Development Limited, 7•9, 7•14, 7•18, 7•20, 14•8
- Canadian producers of frozen groundfish, 7•37, 7•38, 14•11
- Canadian Saltfish Corporation, 7•9, 7•14, 7•18, 7•20, 14•8
- Canadian Wheat Board, The, 7•18, 7•19, 7•20
- Candidates' election deposits, 8•11, 8•19
- Cape Breton Development Corporation, 7•18, 7•19, 7•20
- Caribbean Development Bank, 7•31, 7•32, 7•33

C—Concluded

- Agricultural Development Fund, 7•33
- Commonwealth Caribbean Regional, 7•33
 - Special, 7•33
- Cash, 2•8, 5•6, 12•3, 14•13
 - Canadian dollar deposits, 12•3, 12•4
 - foreign currency deposits, 12•3, 12•4
- Cash balance at end of year, 1•5, 1•12, 1•14, 2•5
- Cash in hands of collectors and in transit, 12•3
- Cash in transit, 1•11, 2•8, 12•3
- Central American Bank for Economic Integration, 7•33
- Change in cash, 1•5, 2•5
- Change in Financial Statement Presentation, 2•12
- Chile, special loan assistance to, 7•29, 7•30
- China, loan to, 7•28, 14•10
- Chippewa Band of Kettlepoint, 7•42, 7•45, 14•12
- Civil service insurance fund, 8•23, 8•24
- Classification of financial transactions, 2•11
- Coast Ferries Limited, 7•37, 7•38, 14•11
- Colombia, special loan assistance to, 7•29, 7•30
- Common school funds—Ontario and Quebec, 8•10, 8•16, 14•20
- Commonwealth Caribbean Regional, 7•33
- Commonwealth institute of biological control, 8•9, 8•14
- Commonwealth War Graves Commission, 7•43, 7•47, 14•12
- Company stock option, 7•37, 7•38
- Comparative statements of transactions, 1
- Comprehensive development plan agreement, 7•22, 7•26, 14•9
- Congo-Brazzaville, special loan assistance to, 7•30
- Consolidated Computer Incorporated, 7•37, 7•39, 14•11
- Construction of multi-purpose exhibition buildings, 7•42, 7•44, 14•12
- Contingent liabilities, 2•12, 12•6
 - statement of, 12•6
- Contractors' and other holdbacks, 9•4
- Contractors' security deposits, 8•11, 8•19, 14•20
 - bonds, 8•11
 - cash, 8•11
 - certified cheques, 8•11
- Cooperative Energy Corporation, 7•37, 7•39, 14•11
- Corporation income tax, 1•7, 2•6, 5•3, 5•4, 5•8
- Corporation of the City of Montreal
 - Atwater Tunnel, 7•43, 7•46, 14•12
 - St Remi Tunnel, 7•43, 7•46, 14•12
- Costa Rica, special loan assistance to, 7•30
- Council for Yukon Indians, 7•42, 7•45, 14•12
- Crop reinsurance fund, 8•23
- Crown Assets Disposal Corporation, 7•18, 7•19, 7•20
- Crown corporations and agencies
 - loans, investments and advances, 1•11, 2•8, 5•6, 7•3, 7•4, 7•48, 14•8
- Crown corporations' deposits, 8•12, 8•21
 - Atomic Energy of Canada Limited, 8•12
 - Canada Deposit Insurance Corporation, 8•12
 - St Lawrence Seaway Authority, The, 8•12
- Cuba, special loan assistance to, 7•29
- Cultural property, 7•42, 7•44
- Custodian administration account, 8•13, 8•22
- Customs Co-operation Council, 7•31
- Customs import duties, 1•7, 2•6, 5•3, 5•4, 5•5, 5•8

D

- Damage claims recoverable, North Atlantic Treaty Organization, 7•28, 7•30, 14•10
- Defence Construction (1951) Limited, 7•18, 7•20
- Defence production
 - loan account, 7•43, 7•46, 14•12
- Deficit, 1•5, 2•5, 2•7
 - accumulated, 2•8, 2•12, 12•4, 12•5

D—Concluded

- De Havilland Aircraft of Canada, Limited, The, 7·36
 - capital stock, 7·35, 7·36
 - loans, 7·35, 7·36, 14·11
 - Dependants' pension fund, 8·23, 8·25, 14·20
 - audited financial statement, 8·36
 - Deposit account
 - Consumer and Corporate Affairs, 8·9, 8·14
 - Loran C—United States Coast Guard, 8·11, 8·19
 - Public Archives, 8·9, 8·14
 - Deposit and trust accounts, 1·11, 2·9, 6·10, 8·2, 8·8, 8·9, 14·20
 - Developing countries
 - special loan assistance to, 7·28, 7·29, 14·10
 - Development of export trade, 7·28, 7·30, 7·37, 7·39, 14·10, 14·11
 - Details of outlays by envelope, 4·2
 - Discount on Treasury bills
 - unamortized, 2·9, 9·2, 9·3
 - Dominica, special loan assistance to, 7·30
 - Dominican Republic, special loan assistance to, 7·29, 7·30
 - Donation trust fund, 8·11, 8·19
 - Donations and bequests, 8·11, 8·18, 14·20
- E**
- Each remission of a tax, fee or penalty of \$1,000 or more, 13·2
 - East African Community, special loan assistance to, 7·30
 - Ecuador, special loan assistance to, 7·30
 - Education leave costs, 14·7
 - Egypt, special loan assistance to, 7·29, 7·30
 - Eldorado Mining and Refining Limited—Unpresented capital stock, 9·4
 - Eldorado Nuclear Limited, 7·15, 14·8
 - capital stock, 7·9, 7·15
 - loans, 7·9, 7·15, 7·48
 - Electrical Reduction Co Ltd, 14·13
 - El Salvador, special loan assistance to, 7·29, 7·30
 - Energy taxes, 1·7, 2·6, 5·4, 5·5, 5·7
 - Enterprise development program, 7·37, 7·39, 14·11
 - Envelope and outlays
 - detailed information on, 4·2
 - Envelope and outlays, Estimates and appropriations,
 - detailed information on, 4
 - Eskimo loan fund, 7·42, 7·44, 14·12
 - Estate fund—Bankruptcy Act, 8·9, 8·14
 - Estates—Armed services, 8·10, 8·18
 - Estates fund, 8·12, 8·20
 - Estimates and appropriations
 - detailed information on, 4·6
 - Eurocan Pulp and Paper Co Ltd, 7·37, 7·40, 14·11
 - Every accountable advance that is not repaid or accounted for, 13·36
 - Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by..., 13·49
 - Exchange Fund Account, 1·7, 2·6, 5·4, 10·4
 - advances, 1·12, 2·8, 5·6, 10·2, 14·13
 - assets, 10·3
 - audited financial statements, 10·4
 - Excise duties, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8
 - Excise tax—Gasoline, 1·7, 2·6, 5·4, 5·5, 5·8
 - Excise taxes and duties, 1·7, 2·6, 5·3, 5·4, 5·5, 5·7, 5·8
 - Expenditure, 1·5, 1·8, 1·9, 1·14, 1·15, 1·16, 2·5, 2·7, *see also*
 - Budgetary expenditure
 - by department, 2·7
 - by function, 6·2, 6·3
 - by major function (chart), 6·2
 - by major spending department, monthly, 6·12
 - by program, 6·4
 - by standard object, 6·9
 - by type, 6·6, 6·7
 - statement of revenue and, 2·6

E—Concluded

- under statutory authority, 6·10, 6·11
- Export Development Corporation, 1·11, 2·8, 5·6, 7·3, 7·6, 7·18, 7·19, 7·21, 14·8
 - capital stock, 7·4, 7·6
 - capital surplus, 7·4, 7·6
 - loans, 7·4, 7·6
- Extended National Accounts Presentation
 - detailed statement of transactions, 1·16, 1·17
 - summary statement of transactions, 1·14

F

- Fair wages suspense accounts, 8·10, 8·18
 - Fairs, shows and seminars, 8·10, 8·17
 - Fairs and missions, 8·9, 8·15
 - Farm Credit Corporation, 1·7, 1·11, 2·6, 2·8, 5·4, 5·6, 7·3, 7·6, 7·18, 7·19, 7·21, 14·8, 14·22
 - capital stock, 7·4, 7·6
 - notes, 7·4, 7·7
 - Farm syndicates loan fund, 7·4, 7·7, 14·8
 - Federal Business Development Bank, 1·11, 2·8, 5·6, 7·3, 7·7, 7·18, 7·19, 7·21, 14·8
 - capital stock, 7·4, 7·7
 - loans, 7·4, 7·7
 - Federal Court
 - fees, 8·13, 8·21
 - special account, 8·10, 8·17, 14·20
 - Federal-provincial employment loans program, 7·22, 7·23, 7·24, 7·25, 7·48, 14·8, 14·9, 14·10
 - Federal-provincial fiscal arrangements, 7·23, 7·24, 7·26, 14·9, 14·10
 - Federal Republic of Germany, 8·10, 8·18
 - German army, 8·10
 - Federal sales tax collections—Correctional Service, 8·13, 8·22
 - Fees paid in advance—Importation of foreign cattle, 8·13, 8·21
 - Financial Administration Act, supplementary information required by the, 13
 - Financial assistance given to railways by the Government of Canada in 1982-83, 14·2
 - Financial assistance under budgetary appropriations, 14·2
 - Financial information regarding agent Crown corporations, 2·12
 - Financial requirements (excluding foreign exchange), 1·5, 2·5
 - Financial statements of the Government of Canada, audited, 2
 - Fines—Indian Act, 8·10, 8·16
 - Fishing vessel insurance plan, 8·23, 8·24
 - Fixed assets, 2·8, 2·12, 12·4
 - Food and Agriculture Organization, 7·31
 - Footwear and tanning industries adjustment program, 7·37, 7·40, 14·11
 - Foreign claims fund, 8·10, 8·16, 14·20
 - Foreign exchange accounts, 2·8, 5·6, 14·13
 - detailed information on, 10, 10·2
 - Foreign exchange transactions, 1·5, 1·12, 1·14, 2·5
 - Fraser River Harbour Commission, 7·43, 7·46, 14·12
 - Freshwater Fish Marketing Corporation, 7·9, 7·15, 7·18, 7·21, 14·8
- G**
- Gabon, special loan assistance to, 7·30
 - General Agreement on Tariffs and Trade, 7·31
 - Ghana, special loan assistance to, 7·30
 - Government Annuities Account, 1·11, 2·9, 6·10, 8·2, 8·8, 14·20
 - audited financial statements, 8·32
 - Government controlled corporations
 - loans, investments and advances, 1·11, 2·8, 7·3, 7·35, 14·11
 - Government of Canada as an accounting entity, 2·11

G—Concluded

- Government of Canada financial interest in agent and other Crown corporations, 7•20
- Government of the Northwest Territories, 7•24, 7•27, 14•10
- Government of the Yukon Territory, 7•24, 7•27, 14•10
- Government Telecommunications Agency revolving fund, 14•13
- Government's holdings of unmatured debt, 1•12, 2•9, 5•6, 11•2, 14•13
- Great Lakes Fishery Commission—Lamprey research and control, 8•10, 8•16
- Great Lakes Pilotage Authority Ltd, 7•21
- Greece, loan to, 7•28, 14•10
- Grenada, special loan assistance to, 7•30
- Groundfish processors, 7•37, 7•40, 14•11
- Guarantee deposits
 - Canadian International Development Agency, 8•9, 8•16
 - Customs and Excise, 8•11, 8•19
 - Energy, Mines and Resources
 - oil and gas, 8•9, 8•15
 - Environment, 8•9, 8•15
 - Fisheries and Oceans, 8•10, 8•16
 - Indian Affairs and Northern Development, 8•10, 8•16
 - reserve resources, 8•10, 8•17, 14•20
 - rotating herds, 8•10, 8•17, 14•20
- Guatemala, special loan assistance to, 7•30
- Gulf Oil Canada Ltd, 14•13
- Guyana, special loan assistance to, 7•30

H

- Haddock fishermen, 7•37, 7•40, 14•11
- Halifax 1917 explosion pension account, 8•10, 8•16, 14•20
- Hamilton Harbour Commissioners, 7•43, 7•47, 14•12
- Health insurance supplementary account, 8•11, 8•18
- Herbert Lott naval trust fund, 8•10, 8•18
- Honduras, special loan assistance to, 7•30
- Hydro-Quebec Research Institute, 7•42, 7•44, 7•48, 14•12

I

- Immigration guarantee fund, 8•9, 8•14
- Importation of Dutch bulbs, 8•13, 8•21
- Importation of foreign cattle, fees paid in advance, 8•13, 8•21
- Imprest account cheques, 9•3
- Imprest accounts, standing advances and authorized loans, 7•42, 7•43, 14•12
- Income tax, 1•7, 2•6, 5•4
- Indian, special loan assistance to, 7•30
- Indian
 - agencies revenue trust bank accounts, 8•10, 8•17
 - band funds, 8•10, 8•17, 14•20
 - shares and certificates, 8•10, 8•17
 - compensation funds, 8•10, 8•17, 14•20
 - contributions to the subsidy housing program, 8•10, 8•17
 - economic development, 7•42, 7•45, 14•12
 - estate accounts, 8•10, 8•17, 14•20
 - guardianship accounts, 14•20
 - housing assistance, 7•42, 7•45, 14•12
 - mentally incompetent accounts, 14•20
 - rental suspense account, 8•10, 8•17, 14•20
 - savings accounts, 8•10, 8•17, 14•20
 - special accounts, 8•10, 8•17
- Indian Act, fines, 8•10, 8•16
- Indian Associations of Canada, 7•42, 7•45
- Indians and Inuit of Quebec, 7•42, 7•45, 14•12
- Indonesia, special loan assistance to, 7•30
- Inmates'
 - earnings, 8•11, 8•19
 - trust fund, 8•11, 8•19, 14•22

I—Concluded

- Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds, 8•12, 8•21
- National Defence, 8•12
- Solicitor General—Royal Canadian Mounted Police, 8•12
- Supply and Services, 8•12
- Insurance companies—Interest on bonds, 8•11, 8•19
- Insurance programs, 2•13
- Inter-American Development Bank, 7•31, 7•32, 7•48
- Fund for Special Operations, 7•33
- Interest
 - accrued, 9•2, 9•3
 - bearing loans, Unemployment Insurance Account, 2•9, 8•2, 14•13
 - due, 9•2, 9•3
 - on bank deposits, 1•7, 2•6, 5•4, 5•6, 14•13
 - on bonds—Insurance companies, 8•11, 8•19
 - on loans and profit on foreign transactions, 14•13
 - on loans to employees posted abroad, 14•13
 - on sale of irrigated land, 14•13
 - on the public debt, 6•10, 14•14
 - rates, unmatured debt, 11•8
- Interest and matured debt, 1•11, 2•9, 9•2
- Intergovernmental Maritime Consultative Organization, 7•31
- International agencies—Travel account, 8•9, 8•16
- International Atomic Energy Agency, 7•31
- International Bank for Reconstruction and Development, 7•31, 7•32, 7•33
- International Civil Aviation Organization, 7•31
- International development assistance—Loans and subscriptions, 2•13
- International Development Association, 7•31, 7•33
- International Finance Corporation, 7•31, 7•33
- International financial institutions, 7•31, 7•33, 7•48, 14•11
- International Fund for Agriculture Development, 7•33
- International Labour Organization, 7•31
- International Monetary Fund, 7•33
 - notes payable, 1•12, 2•8, 10•2, 10•3
 - subscriptions, 1•12, 2•8, 5•6, 10•2, 10•3, 14•13
- International Natural Rubber Agreement, 7•31, 7•34
- International organizations, 1•11, 2•8, 2•14, 5•6, 7•3, 7•31, 7•48, 14•11
- International organizations and associations, 7•31, 7•34, 14•11
- International Tin Council, 7•31, 7•33
- Inuvialuit Development Corporation, 7•42, 7•45, 14•12
- Investors' indemnity fund, 8•10, 8•16
- Ivory Coast, special loan assistance to, 7•30

J

- Jacques Cartier and Champlain Bridges Incorporated, The, 7•35, 7•36, 14•11
- Jamaica
 - loans for economic assistance, 7•28, 14•10
 - special loan assistance to, 7•29, 7•30
- Judges superannuation account, 14•20

K

- Kennedy Round agreement, 7•37, 7•40, 14•11
- Kenya, special loan assistance to, 7•30
- Korea, special loan assistance to, 7•29

L

- Labour Standards suspense account, 8•10, 8•18
- Lakehead Harbour Commission, 7•43, 7•47, 14•12
- Lamprey research and control, Great Lakes Fishery Commission, 8•10, 8•16
- Land assurance fund, 8•10, 8•17, 14•20

L—Concluded

- Laurentian Pilotage Authority, 7•21
- Lending institutions, loans, investments and advances to Crown corporations and agencies, 1•11, 2•8, 5•6, 7•3, 7•4, 14•8
- Liabilities, 1•11, 2•9, 2•12
 - contingent, 2•12, 12•6
 - other, 1•11, 2•9, 9•2
 - statement of assets and, 2•8
 - statement of contingent, 12•6
- Loading ramp, Yarmouth, NS, 7•22, 7•26, 14•9
- Loans and accountable advances, 7•42, 14•12
- Loans, investments and advances, 1•5, 1•10, 1•11, 1•14, 1•16, 1•17, 2•5, 2•8, 5•6, 7•48, 14•8
 - detailed information on, 7•2, 7•3
- Loans to developing countries, 2•13
- Locally-engaged contributory pension account, 8•23, 8•25
- Loran C—United States Coast Guard—Deposit account, 8•11, 8•19
- Losses of \$1,000 or more, 14•6
- Loto Canada Inc, 7•9, 7•15, 7•18, 7•19, 7•21, 14•8
- Lower Churchill Development Corporation, 7•37, 7•40, 14•11

M

- Mackenzie King trust account, 8•13, 8•22, 14•22
- Madagascar, special loan assistance to, 7•30
- Mainland Investments Limited, 7•22, 7•26, 14•9
- Malaysia, special loan assistance to, 7•29, 7•30
- Mali, special loan assistance to, 7•30
- Malta, special loan assistance to, 7•30
- Manitoba, Province of
 - loans, investments and advances, 7•23, 14•9
- Maritime pollution claims fund, 8•11, 8•19, 14•22
- Market development incentive payments—Alberta, 8•9, 8•15
- Marketable bonds, 1•12, 2•9, 11•2, 11•3, 11•9, 11•10
 - payable in Canadian currency, 6•10, 11•3, 14•14
 - payable in foreign currencies, 6•10, 11•5, 14•18
- Massey-Ferguson Limited, 7•37, 7•40
- Matured debt payable in Canadian dollars, 9•2, 9•3
- Maturity of Government debt, 11•10
- Mauritania, special loan assistance to, 7•30
- Members of Parliament retiring allowances account, 8•23, 8•24, 8•25, 14•20
- Mexico, special loan assistance to, 7•30
- Military purchases, 8•11, 8•19
 - interest on investment, 5•6, 14•13
- Miscellaneous departmental accountable advances, 7•42, 7•43, 14•12
- Miscellaneous departmental accountable imprest and standing advances, 7•42, 7•44, 14•12
- Miscellaneous departmental payroll deductions, 9•4
- Miscellaneous loans, investments and advances, 1•11, 2•8, 5•6, 7•3, 7•42, 7•48, 14•12
- Miscellaneous other liabilities, 1•11, 2•9, 9•2, 9•4
- Miscellaneous projects' deposits
 - Energy, Mines and Resources, 8•9, 8•15
 - Environment, 8•9, 8•15
 - Fisheries and Oceans, 8•10, 8•16
- Monies received after March 31 but applicable to the current year, 12•3
- Monthly expenditure by major spending department, 6•12
- Monthly revenue by selected classification, 5•8
- Montserrat, special loan assistance to, 7•30
- Morocco, special loan assistance to, 7•30
- Municipal Development and Loan Board, 7•22, 7•23, 7•24, 7•25, 14•8, 14•9, 14•10

N

- National accounts transactions, 1•14, 1•15, 1•16
- National Battlefields Commission, 7•18, 7•21

N—Concluded

- National Capital Commission, 7•9, 7•15, 7•18, 7•19, 7•21, 14•8
- National governments including developing countries
 - loans, investments and advances, 1•11, 2•8, 5•6, 7•3, 7•28, 7•48, 14•10
- National Lottery account, 8•11, 8•20
- Native claimants, 7•42, 7•45, 14•12
- NATO, *see also* North Atlantic Treaty Organization, 8•10, 8•18
 - infrastructure projects, 8•10
 - other projects, 8•10
- Natural gas and gas liquids tax, 1•7, 2•6, 5•4, 5•5, 5•8
- Netherlands, 8•10, 8•18
- Net recorded assets, 2•8
- Net source, 1•5, 2•5
- New Brunswick, Province of
 - loans, investments and advances, 7•23, 14•9
- Newfoundland and Labrador Development Corporation, 7•40
 - capital stock, 7•37, 7•40, 14•11
 - loans, 7•37, 7•40, 14•11
- Newfoundland, Province of
 - loans, investments and advances, 7•22, 14•8
- New employment expansion and development program, 8•9, 8•14
- Nicaragua, special loan assistance to, 7•30
- Nigeria, special loan assistance to, 7•29, 7•30
- Non-budgetary appropriations and spending
 - annual and statutory, 4•7
- Non-budgetary transactions, 1•5, 1•10, 1•11, 2•5
- Non-government agencies, 8•10, 8•18
- Non-marketable bonds, 11•9
- Non-resident income tax, 1•7, 2•6, 5•4, 5•5, 5•8
- Non-tax revenue, 1•7, 2•6, 5•4, 5•5, 5•7, 5•8
- North Atlantic Treaty Organization, *see also* NATO, 8•10, 8•18
 - damage claims recoverable, 7•28, 7•30, 14•10
- Northern Canada Power Commission, 7•16, 7•18, 7•19, 7•21, 14•8
 - Act, loans under Sections 14 and 15, 7•9, 7•16, 7•48
 - working capital, 7•9, 7•16
- Northern Transportation Company Limited, 7•16, 7•18, 7•19, 7•21, 14•8
 - capital stock, 7•9, 7•16
 - loans, 7•9, 7•16
- Northwest Territories
 - loans, investments and advances, 7•24, 14•10
- Notes and loans payable in foreign currencies, 1•12, 2•9, 6•10, 11•2, 11•8, 11•9, 11•10, 14•18
- Notes payable
 - International Monetary Fund, 2•8, 10•2, 10•3
 - international organizations, 2•8, 7•3, 7•31
- Notes to the financial statements of the Government of Canada, 2•11
- Nova Scotia, Province of
 - loans, investments and advances, 7•22, 14•8
- Nuclear liability reinsurance account, 8•9, 8•15

O

- Obligations, debts and claims deleted from the accounts, 13•35
- Observations by the Auditor General on the financial statements of the Government of Canada, 3
- Oil export charges, 1•7, 2•6, 5•4, 5•5, 5•8
 - revenue sharing account, 8•9, 8•15
 - sharing account, 8•9, 8•15
- Oil refinery terminal wharf at Come-by-Chance, Newfoundland, 7•37, 7•41, 14•11
- Olympic account, 9•4
- Ontario, Province of
 - loans, investments and advances, 7•23, 14•9
- Opinion of the Auditor General on the financial statements of the Government of Canada, 2•15
- Other accounts reported on the Statement of Assets and Liabilities
 - detailed information on, 12, 12•3

O—Concluded

- Other accounts, return on investments, 5·6, 14·13
- Other liabilities, 2·9
 - detailed information on, 9·9·2
 - miscellaneous, 2·9, 9·2, 9·4
- Other loans, investments and advances, 1·11, 2·8, 5·6, 7·3
- Other miscellaneous information, 14
- Other non-tax revenue, 1·7, 2·6, 5·4, 5·6, 5·7
- Other return on investments, 1·7, 2·6, 5·4
- Other specified purpose accounts, 2·9, 6·10, 8·2, 8·23
- Other tax revenue, 1·7, 2·6, 5·4
- Other transactions, 1·5, 1·10, 1·11, 1·16, 1·17, 2·5
- Ottawa Civil Service Recreational Association, 7·42, 7·44, 14·12
- Outlays of departments by envelope, 4·5
- Outlays by envelope,
 - details of, 4·2
- Outstanding cheques, 9·3
- Outstanding cheques and warrants, 1·11, 2·9, 9·2, 9·3

P

- Pacific Pilotage Authority, 7·21
- Pakistan, special loan assistance to, 7·30
- Paraguay, special loan assistance to, 7·30
- Paris Union of the World Intellectual Property Organization, 7·31
- Parliamentary spending authorities, 4·6, 4·7
- Parolees, 7·43, 7·46, 14·12
- Personal income tax, 1·7, 2·6, 5·3, 5·4, 5·8
- Personnel posted
 - abroad, 7·42, 7·43, 14·12
 - in Canada, 7·42, 7·43, 14·12
- Peru, special loan assistance to, 7·29, 7·30
- Petro-Canada, 1·11, 2·8, 7·3, 7·12, 7·18, 7·19, 7·21, 14·8
 - capital stock, 7·12
 - common, 7·8
 - preferred, 7·8
 - loans, 7·8, 7·12
- Petroleum and gas revenue tax and incremental oil revenue tax, 1·7, 2·6, 5·4, 5·5, 5·8
- Petroleum compensation charge, 2·6, 5·7
- Pharmaceutical industry development assistance program, 7·37, 7·41, 14·11
- Philippines, special loan assistance to, 7·30
- Port Alberni Harbour Commission, 7·43, 7·47, 14·12
- Post Office guarantee fund—Cash, 14·18
- Posts abroad, 7·42, 7·43, 14·12
- Prairie farm emergency fund, 8·9, 8·14
- Preface to the audited financial statements of the Government of Canada, 2·2
- Premium and discount on exchange, 2·6, 5·4, 5·7
- Prince Edward Island, Province of
 - loans, investments and advances, 7·22, 14·9
- Private sector enterprises
 - loans, investments and advances, 1·11, 2·8, 5·6, 7·3, 7·37, 7·48, 14·11
- Privileges, licences and permits, 2·6, 5·4, 5·7
- Proceeds from sales, 2·6, 5·4, 5·7
- Promotion of official languages, 8·11, 8·19
- Province of Newfoundland—Social security assessment collections, 8·11, 8·19
- Provinces of Canada, 8·10, 8·18
- Provincial and territorial governments
 - loans, investments and advances, 1·11, 2·8, 5·6, 7·3, 7·22, 7·48, 14·8
- Provincial government securities held by the Canada Pension Plan Investment Fund, 2·9, 8·2, 8·3
- Provincial sales taxes
 - Correctional Service, 8·12, 8·21
 - National Library, 8·12, 8·20

P—Concluded

- Public Archives, 8·12, 8·20
- Royal Canadian Mounted Police, 8·12, 8·21
- Provincial tax collection agreements account, 1·11, 2·9, 8·2, 8·22
- Provincial workmen's compensation boards, 7·42, 7·45, 14·12
- Provision for compound and bonus interest on Canada savings bonds, 9·2, 9·3
- Provision for valuation, 2·7
- Public officers guarantee account, 8·10, 8·16
- Public Service death benefit account, 8·23, 8·25, 14·20
- Public Service Superannuation Account, 1·13, 8·5, 8·6, 14·20

Q

- Quebec, Province of
 - loans, investments and advances, 7·23, 14·9
- Queen's Fellowship fund, 8·13, 8·22, 14·22

R

- Radio Engineering Products Limited, 7·37, 7·41, 14·11
- Receiver General
 - current deposits, 12·3, 12·4
 - special deposits, 12·3, 12·4
- Recorded uncollected interest
 - loans, investments and advances, 7·48
- Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations, 4·8
- Refunds of previous years' expenditure, 2·6, 5·4
- Regional electrical interconnections, 7·22, 7·23, 7·25, 7·48, 14·8, 14·9
- Regular forces death benefit account, 8·23, 8·24, 14·20
- Rent from properties, 5·6, 14·13
- Rental of Crown-owned housing, 14·13
- Rentals of public buildings and properties, 14·13
- Report of surplus material disposed of in 1982-83, 14·24
- Retirement fund, 8·23, 8·25
- Return on investments, 1·7, 2·6, 5·4, 5·5, 5·6, 5·7, 14·8
- Returned soldiers' insurance fund, 8·23, 8·25
- Revenue, 1·5, 1·6, 1·7, 1·14, 1·15, 1·16, 2·5, 2·6, 2·7, *see also*
 - Budgetary revenue
 - by main classification and source, budgetary, 5·4
 - by selected classification, monthly, 5·8
 - credited to appropriations, 2·6, 2·7
 - five year comparative summary (chart), 5·3
 - non-tax, 1·7, 2·6, 5·4, 5·5, 5·7, 5·8
 - revenue and expenditure, statement of, 2·6
 - tax, 1·7, 2·6, 5·4, 5·7
 - Revenues credited to appropriations, 5·7
 - by selected classification and source, 5·7
 - by source, 5·7
- Royal Canadian Mint, 7·9, 7·16, 7·18, 7·19, 7·21, 14·8
 - account, 8·12, 8·21
- Royal Canadian Mounted Police
 - benefit fund, 8·11, 8·19, 14·22
 - dependants' pension fund, 8·23, 8·25, 14·20
 - audited financial statements, 8·28
 - Superannuation Account, 1·13, 8·5, 8·6, 8·7, 14·20

S

- Safety services, Canada Labour Code, 7·42, 7·46
- Saint John Harbour Bridge Authority, 7·9, 7·13, 7·37, 7·41, 7·48, 14·8, 14·11
- St Lawrence Seaway Authority, The, 7·9, 7·17, 7·18, 7·21, 8·12, 14·8, 14·22
 - loans, 7·48
- St Lucia, special loan assistance to, 7·30

S—Continued

- St Vincent, special loan assistance to, 7·30
 Ste-Anne's Hospital, 8·12, 8·20
 Sales tax, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8
 Saskatchewan, Province of
 loans, investments and advances, 7·24, 14·10
 Seaway International Bridge Corporation, Ltd, The, 7·18, 7·19, 7·21
 Security deposits—Bankruptcy Act, 8·9, 8·14
 Senegal, special loan assistance to, 7·30
 Services and service fees, 2·6, 5·4, 5·7
 Settlers and Czech student loans and rentals, 14·13
 Share proceeds in trust—Bankruptcy Act, 8·9, 8·14
 Shared-cost projects, 8·13, 8·21
 Shares in trust—Bankruptcy Act, 8·9, 8·14
 Significant accounting policies, 2·11
 Sioux Lookout Zone Hospital, 8·11, 8·18
 Small Craft Harbours, 14·13
 Social security assessment collections, Province of Newfoundland, 8·11, 8·19
 Société du Parc Industriel et Commercial Aéroportuaire de Mirabel, La, 7·37, 7·41
 Société Immobilière du Vieux Port, 14·13
 Société Inter-Port de Québec, 7·37, 7·41, 14·11
 Soldier Settlement and Veterans' Land Act, 8·13
 South Saskatchewan River project—Treasury bills, 7·24, 7·26, 14·10
 Special account
 Atomic Energy of Canada Ltd, 8·9, 8·15, 14·20
 Canadian Commercial Corporation—Hong Kong, 8·9, 8·15, 14·20
 Federal Court, 8·10, 8·17
 Nigeria, 8·9, 8·15, 14·20
 Trinidad and Tobago, 8·9, 8·15, 14·20
 Special areas and highways agreement, 7·25
 advances, 7·25
 loans, 7·22, 7·23, 7·24, 7·25, 7·48, 14·8, 14·9, 14·10
 Special development loans program, 7·22, 7·23, 7·24, 7·25, 7·48, 14·8, 14·9, 14·10
 Special Drawing Rights, 1·12, 2·8, 10·2, 10·3
 Special fund
 National Research Council, 8·13, 8·22
 Special non-marketable bonds, 1·12, 2·9, 11·2, 11·6, 11·7, 14·18
 issued to the Canada Pension Plan Investment Fund, 1·11, 2·9, 6·10, 11·2, 11·7
 Special operating account
 National Library, 8·13, 8·22
 Special petroleum compensation charge, 1·7, 2·6, 5·4, 5·5
 Specified purpose accounts, 1·5, 1·10, 1·11, 2·5, 2·9, 6·10, 14·20
 detailed information on, 8, 8·2
 Sri Lanka, special loan assistance to, 7·30
 Statement of accumulated deficit in terms of total liabilities and net recorded assets, 12·4
 Statement of assets and liabilities, 2·8
 Statement of contingent liabilities, 12·6
 Statement of revenue and expenditure, 2·6
 Statement of transactions, 1·4, 1·5, 2·5
 Statements of transactions, Comparative, 1
 Statement of use of appropriations, 2·10
 Statements required by the Financial Administration Act
 Section 17(8), 13·2
 Section 18(2), 13·35
 Section 31(4), 13·36
 Section 98(3), 13·49
 Statistics Canada
 advance payments, 8·11, 8·19
 Strathcona trust fund, 14·22
 Subscriptions and loans to international organizations, 2·14

S—Concluded

- Summary of transactions related to superannuation accounts that resulted in charges to budgetary expenditure, 8·5
 Summary of the financial position of agent Crown corporations, 7·18
 Superannuation accounts, 1·11, 1·13, 2·9, 6·10, 8·2, 8·4, 8·5
 Supplementary information required by the Financial Administration Act, 13
 Supplemental Retirement Benefits Account, 1·13, 8·5, 8·7, 14·20
 diplomatic services, 14·20
 judges, 14·20
 lieutenant-governors, 14·20
 Supply revolving fund, 5·6, 14·13
 Suspense accounts, 9·4
 Swaziland, special loan assistance to, 7·30
 Sydney Steel Corporation, 7·37, 7·41, 14·11

T

- Tanzania, special loan assistance to, 7·30
 Tax revenue, 1·7, 2·6, 5·4, 5·7
 per capita, 5·4
 Telelobe Canada, 7·9, 7·17, 7·18, 7·19, 7·21, 14·8
 Telesat Canada, 7·37, 7·41, 14·11
 Temporary deposits received from importers, 8·11, 8·19
 Thailand, special loan assistance to, 7·29, 7·30
 Togo, special loan assistance to, 7·30
 Tourist Industry Development Sub-Agreements, 14·13
 Town of Mount Pearl, 14·13
 Town of Oromocto, 7·23, 7·26, 7·42, 7·44, 14·9, 14·12
 Development Corporation, 7·37, 7·41, 14·11
 Transactions internal to the Government, 2·14
 Transactions in the Unemployment Insurance Account, 8·8
 Translation of foreign currency transactions, 2·12
 Travel account, international agencies, 8·9, 8·16
 Treasury bill(s), 1·12, 2·9, 6·10, 11·2, 11·7, 11·9, 11·10, 14·18
 average yields at tender, 11·9
 issues and redemptions, 11·7
 Trinidad, special loan assistance to, 7·29, 7·30
 Trust account
 National Museums of Canada, 8·13, 8·22, 14·22
 Trust fund
 National Research Council, 8·13, 8·21
 Natural Sciences and Engineering Research Council, 8·13, 8·22
 Tunisia, special loan assistance to, 7·30
 Turkey, special loan assistance to, 7·29

U

- Uganda, special loan assistance to, 7·30
 Unamortized discount on Treasury bills, 2·9, 9·2, 9·3
 Unamortized portion of actuarial deficiencies, 2·9, 8·2, 8·5
 Canadian Forces Superannuation Account, 8·5
 Public Service Superannuation Account, 8·5
 Royal Canadian Mounted Police Superannuation Account, 8·5
 Unclaimed dividends and undistributed assets
 Bankruptcy Act, 8·9, 8·14
 Canada Business Corporations Act, 8·9, 8·14
 Winding-up Act, 8·9, 8·14
 Unclaimed moneys due to Canadian seamen, 8·11, 8·20
 Unemployment Insurance Account, 1·11, 1·13, 2·9, 6·10, 8·2, 8·8, 14·20
 audited financial statements, 8·29
 interest bearing loans, 2·9, 8·2
 interest on loans to the, 5·6, 14·13
 transactions in the, 8·8
 Unemployment Insurance warrants, 9·3
 United Kingdom, 8·10, 8·18
 British army, 8·10
 deferred principal, 7·28

U—Concluded

- United Kingdom Financial Agreement Act, 1946, The, 7•28, 7•48, 14•10
- United Nations bonds, 7•31, 14•11
- United Nations Educational, Scientific and Cultural Organization, 7•31
- United Nations organizations, 7•31
- United States Coast Guard—Deposit account, Loran C, 8•11, 8•19
- United States of America, 8•10, 8•18
- Unmatured debt
 - as at March 31, 1979 to 1983 inclusive, with the average rate of interest thereon, 11•9
 - detailed information on, 11, 11•2
 - payable in Canadian currency, 2•9, 6•10, 11•2, 14•14
 - payable in foreign currencies, 1•12, 2•9, 6•10, 11•2, 14•18
 - transactions, 1•5, 1•12, 1•14, 2•5
- Uranium Canada, Limited, 7•9, 7•17, 7•18, 7•21, 14•8
- Use of appropriations, statement of, 2•10

V

- Valuation of assets and liabilities, 2•12
- Various francophone countries, special loan assistance to, 7•30
- Veterans administration and welfare trust fund, 8•12, 8•20, 14•22
- Veterans care trust accounts, 8•12, 8•20
- Veterans' insurance fund, 8•23, 8•25
- Veterans' Land Act Fund
 - advances less allowance for conditional benefits, 1•11, 2•8, 7•3, 7•34

V—Concluded

- advances
 - loans, investments and advances, 5•6, 7•34, 14•11
 - trust account general, 8•13, 8•22
- VIA Rail Canada Inc, 7•9, 7•17, 7•21, 14•8

W

- War claims fund—World War II, 8•10, 8•16, 14•20
- Warrants for hog and lamb premiums, 9•3
- Western grain stabilization account, 8•9, 8•14, 14•22
- Winding-up Act—Unclaimed dividends and undistributed assets, 8•9, 8•14
- Winter capital projects fund, 7•22, 7•23, 7•24, 7•25, 7•48, 14•8, 14•9, 14•10
- World Health Organization, 7•31, 8•11, 8•18

Y

- Yukon Territory
 - loans, investments and advances, 7•24, 14•10
- Yukon Territory small business loans, 7•24, 7•27, 7•48, 14•10

Z

- Zaire, special loan assistance to, 7•30
- Zambia, special loan assistance to, 7•30
- Zimbabwe, special loan assistance to, 7•30

CAI
FN
- P72
v. 2



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

Public accounts of Canada

1983

Volume II

Details of
Expenditures and Revenues



Canada



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

Public accounts of Canada

1983

Volume II

Details of
Expenditures and Revenues

Canada

© Minister of Supply and Services Canada 1983

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada, K1A 0S9

Catalogue No. P 51-1/1983-2E
ISBN 0-660-11476-3

Canada: \$23.75
Other countries: \$28.50

Price subject to change without notice

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes; **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains the financial statements of Crown corporations which are permitted by legislation to keep their own accounts.

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) Departmental Financial Operations

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects,

the level of detail is the same as in the Estimates and provides the following information:

(i) *Use of Appropriations*

This is the principal departmental statement. It is a summary of the use by department of both the budgetary and non-budgetary authorities given to them by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- the total use for the previous year.

(ii) *Total Cost of Programs—Budgetary*

This table shows the total calculated cost for each program, by adding to net expenditure, the imputed value of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) *Programs by Activity—Budgetary*

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) *Grants and Contributions*

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) *Budgetary Expenditure by Program and Standard Object*

This table presents net expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Revenue*

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) **Additional Information and Analysis**

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

—accounts receivable and deletions (Section 31);

- professional and special services (Section 32);
- construction and acquisition of land, buildings, machinery and equipment (Section 33);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 34);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 35);
- grants and contributions (Section 36); and,
- miscellaneous statements by department (Section 37).

Summary Tables

The following tables provide summaries of the financial operations contained in the departmental sections.

Table 1 summarizes the appropriations and the use of appropriations. (This statement also appears in Section 2 of Volume I).

Table 2 summarizes by department the budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities.

Table 3 summarizes expenditure by department and by standard object.

Table 4 summarizes revenue by department and by main classification.

TABLE 1

STATEMENT OF USE OF APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

Section (Volume II)		Appropriations			Used in the current year	Balances			Used in the previous year
		Current year	Brought forward	Total		Lapsed	Over- expended	Carried forward	
1	Agriculture—Budgetary	1,036	21	1,057	1,010	26		21	1,142
	Non-budgetary	569	330	899	579			320	416
2	Communications—Budgetary	1,595	17	1,612	1,576	17		19	1,134
	Non-budgetary	39	3	42	-1	(1)		43	4
3	Consumer and Corporate Affairs—Budgetary	479		479	457	22			790
	Non-budgetary		500	500				500	
4	Economic Development—Budgetary	23		23	18	5			13
5	Employment and Immigration—Budgetary	3,671		3,671	3,530	141			2,209
	Non-budgetary		17	17	2			15	2
6	Energy, Mines and Resources—Budgetary	7,070	3,815	10,885	3,048	7,753		84	1,398
	Non-budgetary	5,023	27	5,050	527	11		4,512	119
7	Environment—Budgetary	844		844	817	27			678
	Non-budgetary	(1)	(1)						
8	External Affairs—Budgetary	1,771	4	1,775	1,652	117		6	1,439
	Non-budgetary	-1,095	10,977	9,882	493	20		9,369	326
9	Finance—Budgetary	22,493		22,493	22,489	4			19,824
	Non-budgetary	2,064	1,782	3,846	134	(1)		3,712	369
10	Fisheries and Oceans—Budgetary	510		510	483	27			441
	Non-budgetary	-1	31	30	6			24	7
11	Governor General—Budgetary	4		4	4	(1)			4
12	Indian Affairs and Northern Development —Budgetary	1,727	(1)	1,727	1,681	31		15	1,507
	Non-budgetary	58	48	106	51	6		49	32
13	Industry, Trade and Commerce—Budgetary	1,286		1,286	1,207	81	2		812
	Non-budgetary	412	500	912	-135	4		1,043	-111
14	Justice—Budgetary	227		227	217	10			200
15	Labour—Budgetary	89		89	82	7			71
	Non-budgetary	(1)	(1)	(1)	(1)			(1)	1
16	National Defence—Budgetary	7,049		7,049	6,992	68	11		6,028
	Non-budgetary		13	13				13	
17	National Health and Welfare—Budgetary	19,597		19,597	19,581	30	14		17,868
18	National Revenue—Budgetary	913		913	900	13			816
19	Parliament—Budgetary	175		175	167	8			151
20	Privy Council—Budgetary	78		78	72	6			64
21	Public Works—Budgetary	2,765	53	2,818	2,669	97		52	2,192
	Non-budgetary	1,576	3,831	5,407	325	17		5,065	577
22	Regional Economic Expansion—Budgetary	784		784	545	239			661
	Non-budgetary	2	25	27	2			25	4
23	Science and Technology—Budgetary	611		611	596	15			486
24	Secretary of State—Budgetary	2,228	5	2,233	2,214	13		6	2,214
25	Social Development—Budgetary	131		131	131	(1)			4
	Non-budgetary	5	455	460	1			459	300
26	Solicitor General—Budgetary	1,366	(1)	1,366	1,319	47		(1)	1,184
	Non-budgetary	(1)	(1)	(1)	(1)				(1)
27	Supply and Services—Budgetary	409	259	668	399	10		259	394
	Non-budgetary	18	18	36	-2			20	-2
28	Transport—Budgetary	2,987	95	3,082	2,908	91	2	85	2,292
	Non-budgetary	73	902	975	46	1		928	-7
29	Treasury Board—Budgetary	511		511	229	282			318
30	Veterans Affairs—Budgetary	1,306		1,306	1,283	23			1,140
	Non-budgetary	312		312	-31			343	-32
	TOTAL BUDGETARY	83,735	4,269	88,004	78,276	9,210	29	547	67,474
	TOTAL NON-BUDGETARY	9,037	19,459	28,496	1,997	59		26,440	2,005

(1) Less than \$500,000.

Amounts in roman type are budgetary.

Amounts in bold face type are non-budgetary loans, investments and advances.

TABLE 2

APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED MARCH 31, 1983
(in millions of dollars)

Section (Volume II)		Appropriations			Expenditure			1981-82 Expendi- ture
		Statutory	Annual	Total	Statutory	Annual	Total	
1	Agriculture—Budgetary	201	856	1,057	200	810	1,010	1,142
	Non-budgetary	899		899	579		579	416
2	Communications—Budgetary	37	1,575	1,612	19	1,557	1,576	1,134
	Non-budgetary	42		42	-1		-1	4
3	Consumer and Corporate Affairs—Budgetary	307	172	479	307	150	457	790
	Non-budgetary	500		500				
4	Economic Development—Budgetary	1	22	23	1	17	18	13
5	Employment and Immigration—Budgetary	2,233	1,438	3,671	2,233	1,297	3,530	2,209
	Non-budgetary	17		17	2		2	2
6	Energy, Mines and Resources—Budgetary	6,498	4,387	10,885	1,341	1,707	3,048	1,398
	Non-budgetary	5,027	23	5,050	515	12	527	119
7	Environment—Budgetary	48	796	844	48	769	817	678
8	External Affairs—Budgetary	41	1,734	1,775	36	1,616	1,652	1,439
	Non-budgetary	7,996	1,886	9,882	193	300	493	326
9	Finance—Budgetary	22,390	103	22,493	22,390	99	22,489	19,824
	Non-budgetary	3,845	1	3,846	133	1	134	369
10	Fisheries and Oceans—Budgetary	28	482	510	28	455	483	441
	Non-budgetary	30		30	6		6	7
11	Governor General—Budgetary	(1)	4	4	(1)	4	4	4
12	Indian Affairs and Northern Development —Budgetary	46	1,681	1,727	31	1,650	1,681	1,507
	Non-budgetary	(1)	106	106		51	51	32
13	Industry, Trade and Commerce—Budgetary	290	996	1,286	290	917	1,207	812
	Non-budgetary	896	16	912	-145	10	-135	-111
14	Justice—Budgetary	81	146	227	81	136	217	200
15	Labour—Budgetary	26	63	89	26	56	82	71
	Non-budgetary	(1)		(1)	(1)		(1)	1
16	National Defence—Budgetary	561	6,488	7,049	561	6,431	6,992	6,028
	Non-budgetary	13		13				
17	National Health and Welfare—Budgetary	18,803	794	19,597	18,803	778	19,581	17,868
18	National Revenue—Budgetary	100	813	913	100	800	900	816
19	Parliament—Budgetary	54	121	175	54	113	167	151
20	Privy Council—Budgetary	13	65	78	13	59	72	64
21	Public Works—Budgetary	304	2,514	2,818	252	2,417	2,669	2,192
	Non-budgetary	5,385	22	5,407	320	5	325	577
22	Regional Economic Expansion—Budgetary	9	775	784	9	536	545	661
	Non-budgetary	27		27	2		2	4
23	Science and Technology—Budgetary	17	594	611	17	579	596	486
24	Secretary of State—Budgetary	1,699	534	2,233	1,693	521	2,214	2,214
25	Social Development—Budgetary	127	4	131	127	4	131	4
	Non-budgetary	355	105	460	1		1	300
26	Solicitor General—Budgetary	161	1,205	1,366	161	1,158	1,319	1,184
	Non-budgetary	(1)		(1)	(1)		(1)	(1)
27	Supply and Services—Budgetary	294	374	668	35	364	399	394
	Non-budgetary	18		18	-2		-2	-2
28	Transport—Budgetary	738	2,344	3,082	652	2,256	2,908	2,292
	Non-budgetary	913	62	975	-16	62	46	-7
29	Treasury Board—Budgetary	6	505	511	6	223	229	318
30	Veterans Affairs—Budgetary	18	1,288	1,306	18	1,265	1,283	1,140
	Non-budgetary	312		312	-31		-31	-32
TOTAL BUDGETARY		55,131	32,873	88,004	49,532	28,744	78,276 ⁽²⁾	67,474
TOTAL NON-BUDGETARY		26,205	2,291	28,496	1,548	449	1,997⁽³⁾	2,005

(1) Less than \$500,000.

(2) Represents total departmental expenditure but does not include the provision for valuation which is not allocated to individual departments.

(3) Represents total use of non-budgetary authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 3

EXPENDITURE BY STANDARD OBJECT
FOR THE YEAR ENDED MARCH 31, 1983

Section (Volume II)		Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture	315,830,864	51,269,571	22,762,046	2,842,716	35,977,014	4,339,539	4,518,118
2	Communications	186,993,682	27,545,060	126,445,354	4,914,252	73,396,098	13,575,357	5,897,175
3	Consumer and Corporate Affairs	72,018,639	10,492,300	8,506,135	2,333,424	18,533,240	631,951	1,064,818
4	Economic Development	10,703,565	1,313,749	1,769,782	53,529	1,528,131	953,936	145,894
5	Employment and Immigration	646,967,637	102,017,296	71,737,508	8,675,125	548,999,196	74,439,729	8,204,661
6	Energy, Mines and Resources	176,525,645	24,559,003	20,323,474	8,148,272	98,872,371	11,170,015	5,498,600
7	Environment	335,711,105	63,631,017	41,410,836	4,801,026	82,396,650	25,507,394	19,948,530
8	External Affairs	219,893,672	60,544,773	72,010,323	4,060,678	51,253,429	54,053,056	16,110,327
9	Finance	55,528,171	8,279,521	7,533,803	899,232	23,729,459	2,678,382	662,957
10	Fisheries and Oceans	181,055,750	29,545,789	25,598,445	2,491,924	62,563,456	25,407,737	24,055,665
11	Governor General	2,521,880	446,222	521,034	66,456	203,674	71,911	8,180
12	Indian Affairs and Northern Development	178,093,498	34,074,994	35,035,947	2,686,120	204,054,121	17,597,503	9,916,630
13	Industry, Trade and Commerce	67,388,185	10,126,873	11,189,306	21,795,720	20,898,098	450,985	619,915
14	Justice	110,519,098	8,228,932	11,758,206	13,021,954	15,371,683	749,626	706,055
15	Labour	26,599,302	38,063,310	2,797,308	764,504	10,368,836	312,190	121,022
16	National Defence	2,876,905,525	529,001,671	263,376,461	19,203,841	287,319,924	48,253,042	413,519,996
17	National Health and Welfare	251,868,100	46,745,565	52,429,631	7,529,866	62,150,887	3,616,375	4,589,412
18	National Revenue	700,493,577	102,740,167	63,692,089	4,895,182	20,184,549	13,904,873	5,556,599
19	Parliament	96,923,987	23,635,741	15,896,336	12,716,673	4,793,559	3,279,458	868,315
20	Privy Council	36,008,474	5,307,188	5,201,857	3,354,753	7,857,174	1,623,244	712,524
21	Public Works	241,473,998	36,161,820	19,497,988	1,510,352	109,725,728	287,050,044	147,995,890
22	Regional Economic Expansion	57,144,077	9,446,950	6,781,749	1,156,673	7,399,505	2,062,651	802,491
23	Science and Technology	118,881,941	17,186,244	10,688,463	3,960,366	48,046,390	3,814,275	4,597,507
24	Secretary of State	170,715,950	23,947,500	12,565,153	5,842,430	32,658,401	3,616,870	1,495,135
25	Social Development	3,002,931	413,600	304,164	2,545	352,222	65,565	78,279
26	Solicitor General	973,678,115	159,953,246	78,265,263	1,689,504	97,296,552	23,429,635	29,437,858
27	Supply and Services	398,416,486	57,143,564	181,284,996	54,802,482	81,102,465	42,006,127	6,691,749
28	Transport	687,840,081	118,900,138	77,892,825	4,232,819	177,889,928	13,055,562	50,738,778
29	Treasury Board	37,949,936	191,185,420	931,951	1,316,750	6,934,306	140,202	5,027
30	Veterans Affairs	115,869,359	16,690,600	13,589,172	465,110	97,378,309	2,033,150	2,575,730
	Total ⁽¹⁾	9,353,523,230	1,808,597,824	1,261,797,605	200,234,278	2,289,235,315	679,890,384	767,143,837

⁽¹⁾ Represents total departmental expenditure but does not include the provision for valuation which is not allocated to individual departments.

Utilities, materials and supplies	Construction and acquisition of land, buildings and works	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditure	Total standard objects	Less: revenues credited to the votes	Net expendi- ture	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
40,706,871	12,242,880	16,737,862	513,252,569		203,761	1,020,683,811	10,440,006	1,010,243,805	1
19,852,771	1,390,286	17,694,921	165,388,646		1,077,943,857	1,721,037,459	145,359,919	1,575,677,540	2
4,394,153		3,276,295	45,435,104		289,798,971	456,485,030		456,485,030	3
534,967		1,108,410	159,472		1,983	18,273,418		18,273,418	4
24,384,656		8,509,702	2,826,367,026		389,807	4,320,692,343	790,301,000	3,530,391,343	5
17,860,418	111,134	29,500,730	5,306,391,008		413,500,744	6,112,461,414	3,064,162,524	3,048,298,890	6
44,926,788	53,459,972	29,504,519	133,332,853		6,873,566	841,504,256	24,187,026	817,317,230	7
25,307,700	13,747,554	24,407,185	1,068,824,987		56,706,627	1,666,920,311	14,701,585	1,652,218,726	8
34,598,018		1,190,447	5,389,991,815	16,970,650,928	358,064	22,496,100,797	7,102,000	22,488,998,797	9
42,387,381	45,628,960	31,276,814	11,367,599		4,557,002	485,936,522	2,852,639	483,083,883	10
553,657		24,546			657	4,418,217		4,418,217	11
27,546,407	53,077,889	7,155,214	1,106,515,144		4,851,541	1,680,605,008		1,680,605,008	12
3,454,096		1,035,520	542,625,069		527,508,108	1,207,091,835		1,207,091,835	13
3,697,213		1,154,694	51,562,385		563,346	217,333,192		217,333,192	14
939,673		446,844	19,174,678		1,376,739	100,964,406	18,500,036	82,464,370	15
1,028,402,117	112,377,307	1,353,988,106	338,677,161		25,302,116	7,296,327,267	304,362,864	6,991,964,403	16
51,788,187	13,164,597	14,631,271	19,104,282,852		347,484	19,613,144,227	32,676,671	19,580,467,556	17
28,109,034	978,643	12,961,067	46,003		234,597	953,796,380	53,807,000	899,989,380	18
3,422,423		3,261,012	1,771,014		138,216	166,706,734		166,706,734	19
5,562,860		1,643,171	4,104,717		496,423	71,872,385		71,872,385	20
121,059,212	295,180,196	18,224,892	210,381,654		1,715,908,445	3,204,170,219	534,812,972	2,669,357,247	21
5,792,709	5,585,061	2,612,328	349,595,056		96,687,747	545,066,997		545,066,997	22
30,405,410	26,506,375	26,827,493	316,615,235		82,678	607,612,377	11,594,766	596,017,611	23
6,233,897		1,991,642	1,962,344,320		3,616,640	2,225,027,938	11,371,438	2,213,656,500	24
89,107		203,370			126,353,506	130,865,289		130,865,289	25
115,872,535	90,662,966	50,955,550	17,072,762		29,413,361	1,667,727,347	349,059,125	1,318,668,222	26
243,998,929		32,925,259	284,454		37,709,554	1,136,366,065	737,502,610	398,863,455	27
156,625,072	117,955,715	83,222,002	1,050,594,218		1,006,138,591	3,545,085,729	636,677,320	2,908,408,409	28
229,859			653,706		7,456,088	246,803,245	18,294,099	228,509,146	29
15,046,184	1,300,597	1,856,664	1,015,598,212		722,370	1,283,125,457		1,283,125,457	30
2,103,782,304	843,370,132	1,778,327,530	41,552,409,719	16,970,650,928	5,435,242,589	85,044,205,675	6,767,765,600	78,276,440,075	

TABLE 4

REVENUE BY MAIN CLASSIFICATION
FOR THE YEAR ENDED MARCH 31, 1983

Section (Volume II)	Tax revenue	Return on investments	Refunds of previous years' expenditure
	\$	\$	\$
1 Agriculture		367,575,979	1,596,558
2 Communications		3,000,000	1,548,418
3 Consumer and Corporate Affairs			1,062,236
4 Economic Development			1,922,225
5 Employment and Immigration		286,266	10,022,393
6 Energy, Mines and Resources	392,080,388	57,630,754	24,472,983
7 Environment		50	1,311,522
8 External Affairs		82,657,979	41,269,672
9 Finance	950,688	3,321,319,715	15,472,157
10 Fisheries and Oceans		3,728,922	613,101
11 Governor General			
12 Indian Affairs and Northern Development		25,353,609	5,932,160
13 Industry, Trade and Commerce		66,225,028	22,675,973
14 Justice			714,322
15 Labour			26,418
16 National Defence		861,442	8,207,424
17 National Health and Welfare			8,028,197
18 National Revenue	48,914,179,926	95,313	847,247
19 Parliament			137,540
20 Privy Council			166,899
21 Public Works		920,753,528	6,781,391
22 Regional Economic Expansion		42,602,549	8,292,954
23 Science and Technology			2,543,304
24 Secretary of State			14,936,289
25 Social Development		11,808,610	
26 Solicitor General		13,991	2,445,101
27 Supply and Services		11,101,893	437,020
28 Transport		85,978,354	3,192,094
29 Treasury Board			19,735
30 Veterans Affairs		15,553,973	1,468,650
Total	49,307,211,002	5,016,547,955	186,143,983

Services and service fees	Privileges, licences and permits	Proceeds from sales	Bullion and coinage	Premium and discount on exchange	Other non-tax revenue	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	\$	
41,755,435	598,699	7,871,103			615,333	420,013,107	1
2,711,071	38,602,813	35,173			5,441,682	51,339,157	2
4,876,434	22,399,554				2,783,540	31,121,764	3
					5,585,211	7,507,436	4
7,776					4,889,497	15,205,932	5
2,078,445	4,011,883	4,415,247			12,153,359	496,843,059	6
9,274,293	12,587,444	2,149,024			5,339,817	30,662,150	7
245,434	9,128,753	1,101			10,280,972	143,583,911	8
12,051,455		354	53,816,856	10,548,998	2,238,986	3,416,399,209	9
922,988	11,283,465	4,029,133			3,288,812	23,866,421	10
							11
504,221	9,510,318	225,568			328,488	41,854,364	12
					3,053,358	91,954,359	13
191,743		1,921			2,745,858	3,653,844	14
2,299		142			19,378	48,237	15
					30,433,529	39,502,395	16
26,739,806	9,225	343,085			37,263,802	72,384,115	17
7,714,117	264,346	2,270,085			14,756,567	48,940,127,601	18
4,027	3,400				123,635	268,602	19
		885			2,391,940	2,559,724	20
6,767,525	15,671	24,680,884			27,727,501	986,726,500	21
3,503,366	5,380,239	607,844			153,142	60,540,094	22
					91,883	2,635,187	23
736,922	1,732,194				5,773,170	23,178,575	24
					805	11,809,415	25
1,577,339	3,580,487	19,607,950			666,574	27,891,442	26
722,716		15,025,094			4,647,302	31,934,025	27
6,745	1,733,420	5,348			18,280,906	109,196,867	28
		7,828			1,732,636	1,760,199	29
17,742,154		1,159,227			2,723,723	38,647,727	30
140,136,311	120,841,911	82,436,996	53,816,856	10,548,998	205,531,406	55,123,215,418	

VOLUME II

LIST OF SECTIONS

1. **Agriculture—**
 - Department
 - Canadian Dairy Commission
 - Canadian Livestock Feed Board
 - Farm Credit Corporation
2. **Communications—**
 - Department
 - Canada Council
 - Canadian Broadcasting Corporation
 - Canadian Film Development Corporation
 - Canadian Radio-television and Telecommunications Commission
 - National Arts Centre Corporation
 - National Film Board
 - National Library
 - National Museums of Canada
 - Public Archives
 - Social Sciences and Humanities Research Council
3. **Consumer and Corporate Affairs—**
 - Department
 - Canada Post Corporation
 - Restrictive Trade Practices Commission
 - Standards Council of Canada
4. **Economic Development—**
 - Ministry of State
 - Northern Pipeline Agency
5. **Employment and Immigration—**
 - Department
 - Canada Employment and Immigration Commission
 - Immigration Appeal Board
6. **Energy, Mines and Resources—**
 - Department
 - Atomic Energy Control Board
 - Atomic Energy of Canada Limited
 - National Energy Board
 - Petro-Canada
7. **Environment**
8. **External Affairs—**
 - Department
 - Canadian Commercial Corporation
 - Canadian International Development Agency
 - Export Development Corporation
 - International Development Research Centre
 - International Joint Commission
9. **Finance—**
 - Department
 - Auditor General
 - Insurance
 - Tariff Board
10. **Fisheries and Oceans—**
 - Department
 - Canadian Saltfish Corporation
 - Freshwater Fish Marketing Corporation
11. **Governor General**
12. **Indian Affairs and Northern Development—**
 - Department
 - Northern Canada Power Commission
13. **Industry, Trade and Commerce—**
 - Department
 - Federal Business Development Bank
 - Foreign Investment Review Agency
14. **Justice—**
 - Department
 - Canadian Human Rights Commission
 - Commissioner for Federal Judicial Affairs
 - Law Reform Commission of Canada
 - Offices of the Information and Privacy Commissioners of Canada
 - Supreme Court of Canada
 - Tax Review Board
15. **Labour—**
 - Department
 - Canada Labour Relations Board
 - Canadian Centre for Occupational Health and Safety
16. **National Defence**
17. **National Health and Welfare—**
 - Department
 - Medical Research Council
18. **National Revenue—**
 - Customs and Excise
 - Taxation
19. **Parliament—**
 - The Senate
 - House of Commons
 - Library of Parliament
20. **Privy Council—**
 - Department
 - Canadian Intergovernmental Conference Secretariat
 - Chief Electoral Officer
 - Commissioner of Official Languages
 - Economic Council of Canada
 - Public Service Staff Relations Board
21. **Public Works—**
 - Department
 - Canada Lands Company Limited
 - Canada Mortgage and Housing Corporation
 - National Capital Commission
22. **Regional Economic Expansion—**
 - Department
 - Cape Breton Development Corporation
23. **Science and Technology—**
 - Ministry of State
 - National Research Council of Canada
 - Natural Sciences and Engineering Research Council
 - Science Council of Canada
24. **Secretary of State—**
 - Department
 - Advisory Council on the Status of Women
 - Public Service Commission
 - Status of Women—Office of the Co-ordinator
25. **Social Development—**
 - Ministry of State
 - Canada Development Corporation
 - Canada Development Investment Corporation
26. **Solicitor General—**
 - Department
 - Correctional Service
 - National Parole Board
 - Royal Canadian Mounted Police
27. **Supply and Services—**
 - Department
 - Royal Canadian Mint
 - Statistics Canada

LIST OF SECTIONS—*Concluded*

- 28. **Transport—**
 - Department
 - Air Canada
 - Canadian Transport Commission
- 29. **Treasury Board—**
 - Secretariat
 - Comptroller General
- 30. **Veterans Affairs**
- 31. **Accounts Receivable and Deletions**
- 32. **Professional and Special Services**
- 33. **Construction and Acquisition**
- 34. **Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments**
- 35. **Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province**
- 36. **Grants and Contributions**
- 37. **Miscellaneous Statements by Department**
- 38. **Index**



SECTION 1

**1982-83
PUBLIC ACCOUNTS**

Agriculture

**Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	1.4
Total cost of programs—Budgetary	1.8
Programs by activity—Budgetary	1.9
Grants and contributions	1.11
Budgetary expenditure by program and standard object	1.13
Revenue	1.14
Appendices	1.15

AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall direction and administrative support services for the department.

AGRI-FOOD DEVELOPMENT PROGRAM*

- To stimulate the development of the agri-food industry, to provide for a dependable and adequate supply of food at reasonable prices to consumers and to ensure stable and equitable returns to producers and processors.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM

- To ensure the continued supply of safe, high quality, nutritious food for the domestic and export trade.

RACE TRACK SUPERVISION REVOLVING FUND

- To protect the pari-mutuel betting public associated with horse racing.

CANADIAN GRAIN COMMISSION PROGRAM

- To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

* During the year, duties of the Department of Regional Economic Expansion, under certain agreements, were transferred to this department.

Use of Appropriations

Vote		Program	
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures		\$ 40,809,000
	1c		901,600
	Transfer from: TB Vote 10 ⁽¹⁾		74,307
	TB Vote 30 ⁽¹⁾		556,400
Stat	Minister of Agriculture—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
AGRI-FOOD DEVELOPMENT PROGRAM			
		Budgetary	
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the “Canadian Entomologist”, and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilization Act		\$ 184,455,000
	5b		2,692,000
	5c To authorize the transfer of \$788,000 from Agriculture Vote 15 and \$461,000 from Agriculture Vote 20, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of		7,847,400
	Transfer from: Vote 15		788,000
	Vote 20		461,000
	TB Vote 10 ⁽¹⁾		905,203
10	Capital expenditures		\$ 19,347,000
	10b		393,000
	10c To authorize the transfer of \$167,999 from Agriculture Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote		1
	Transfer from Vote 15		167,999
15	The grants listed in the Estimates and contributions		\$ 321,244,700
	15b To authorize the transfer of \$17,511,000 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of		11,827,100
	15c		1
	Transfer from: Regional Economic Expansion Vote 10		17,511,000
	TB Vote 10 ⁽¹⁾		1,078,558
			351,661,359
	Less transfer to: Vote 5		\$ 788,000
	Vote 10		167,999
			955,999
Stat	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act (R.S. c. A-9)		
Stat	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)		
Stat	Loan guarantees under the Farm Improvement Loans Act (R.S. c. F-3)		
Stat	Interest payments and guarantees under the Advance Payments for Crops Act (Statutes of Canada 1976-77, C-12)		
Stat	Grants to agencies established under the Farm Products Marketing Agencies Act (Statutes of Canada 1970-71-72, C-65)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
		Budgetary	
20	Operating expenditures		\$ 154,336,000
	Transfer from TB Vote 10 ⁽¹⁾		45,108
			154,381,108
	Less: transfer to Vote 5		461,000
25	Capital expenditures		
30	Contributions		\$ 5,754,000
	Transfer from TB Vote 10 ⁽¹⁾		103,675
Stat	Contributions to employee benefit plans		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			
16c	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from \$200,000 to \$2,000,000 the aggregate of expenditures made under Section 22 of that Act by which the revenues referred to in that Section may exceed		
Stat	Estimates 1982-83		
	Increase in Revolving Fund authority		
	Total program—Budgetary		
CANADIAN GRAIN COMMISSION PROGRAM			
		Budgetary	
35	Program expenditures and contributions		
Stat	Salaries of the commissioners		
Stat	Salary of the supervisor over the Winnipeg Commodity Exchange (R.S. c. G-17)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
Total Budgetary			

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
42,341,307		42,341,307		42,341,307	41,584,767	756,540		36,598,025
37,000	1,725	38,725		38,725	38,725			42,975
3,363,000	356,500	3,719,500		3,719,500	3,719,500			3,033,000
45,741,307	358,225	46,099,532		46,099,532	45,342,992	756,540		39,674,000⁽²⁾
197,148,603		197,148,603		197,148,603	191,671,961	5,476,642		166,764,175
19,908,000		19,908,000		19,908,000	19,567,630	340,370		12,046,533
350,705,360		350,705,360		350,705,360	343,241,174	7,464,186		456,012,285
8,000,000	(5,420,887)	2,579,113		2,579,113	2,579,113			107,308,610
138,000,000	4,190,787	142,190,787		142,190,787	142,190,787			115,850,183
1,500,000	(156,819)	1,343,181		1,343,181	1,343,181			539,077
12,000,000	(5,068,294)	6,931,706		6,931,706	6,931,706			7,747,551
200,000	(200,000)							
17,471,000	1,852,000	19,323,000		19,323,000	19,323,000			17,899,000
744,932,963	(4,803,213)	740,129,750		740,129,750	726,848,552	13,281,198		884,167,414⁽²⁾
153,920,108		153,920,108		153,920,108	152,034,390	1,885,718		139,859,471
8,614,000		8,614,000		8,614,000	7,265,132	1,348,868		4,434,659
5,857,675		5,857,675	20,893,095	26,750,770	2,555,390	3,302,285	20,893,095	3,192,288
16,827,000	1,783,700	18,610,700		18,610,700	18,610,700			17,389,000
185,218,783	1,783,700	187,002,483	20,893,095	207,895,578	180,465,612	6,536,871	20,893,095	164,875,418
1		1		1				
(164,000)	164,000		29,668	29,668				161,382
(163,999)	1,800,000	1,800,000		1,800,000				
	1,964,000	1,800,001	29,668	1,829,669				
185,054,784	3,747,700	188,802,484	20,922,763	209,725,247	1,524,402	1	305,266	161,382
					181,990,014	6,536,872	21,198,361	165,036,800⁽²⁾
32,056,400		32,056,400		32,056,400	30,965,228	1,091,172		27,390,135
161,500	22,354	183,854		183,854	183,854			183,225
55,100	2,392	57,492		57,492	57,492			55,056
3,411,000	361,600	3,772,600		3,772,600	3,772,600			3,344,000
	25,830	25,830		25,830	25,830			431
35,684,000	412,176	36,096,176		36,096,176	35,005,004	1,091,172		30,972,847
1,011,413,054	(285,112)	1,011,127,942	20,922,763	1,032,050,705	989,186,562	21,665,782	21,198,361	1,119,851,061

Use of Appropriations—Concluded

Vote		Program		
CANADIAN DAIRY COMMISSION				
		Budgetary		
40	Program expenditures		\$	5,623,000
	40b			320,000
		Non-budgetary		
Stat	The Canadian Dairy Commission Act, R.S.c. C-7, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9(1) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the commissions power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed \$300,000,000. (Net)			
CANADIAN LIVESTOCK FEED BOARD				
		Budgetary		
45	Operating expenditures			
50	Contributions			
		Total program—Budgetary		
		Non-budgetary		
Stat	The Livestock Feed Assistance Act, R.S.c. L-9, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed \$50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which \$10,000,000 exceeds the balance of the Account, and (b) any amount advanced under Section 17. (Net)			
FARM CREDIT CORPORATION				
		Non-budgetary		
Stat	The Farm Credit Act, R.S. c. F-2, as last amended in S.C. 1980-81-82, C. 92: Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$225,000,000 and the money paid constitutes the capital of the Corporation. (Net)			
	Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)			
	Loans for lending to farmers and subscription to capital under the Farm Credit Act			
Stat	The Farm Syndicates Credit Act, R.S.c. F-4, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which \$25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)			
	Loans for lending to farm syndicates under the Farm Syndicates Credit Act			
		Total program—Non-budgetary		
		Total Budgetary		
		Total Non-budgetary		

(1) Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Last year's figures have been adjusted to reflect the transfer of financial and administrative personnel from Agri-Food Development and Agri-Food Regulation Programs to Administration Program. In addition, duties of the Department of Regional Economic Expansion were transferred to Agri-Food Development Program.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,943,000		5,943,000		5,943,000	5,578,465	364,535		4,253,634
			220,001,162	220,001,162	183,997,320		36,003,842	67,686,838
1,208,000		1,208,000		1,208,000	1,141,632	66,368		1,034,814
18,200,000		18,200,000		18,200,000	14,337,146	3,862,854		16,468,760
19,408,000		19,408,000		19,408,000	15,478,778	3,929,222		17,503,574
			60,000,000	60,000,000			60,000,000	
	75,000,000	75,000,000	7,152,000	82,152,000	23,185,000		58,967,000	13,148,000
394,800,000	493,419,001 (394,800,000)	493,419,001	34,723,853	528,142,854	372,071,966		156,070,888	332,432,302
3,500,000	(3,500,000)		8,424,713	8,424,713	(808,952)		9,233,665	2,590,524
398,300,000	170,119,001	568,419,001	50,300,566	618,719,567	394,448,014		224,271,553	348,170,826
1,036,764,054	(285,112)	1,036,478,942	20,922,763	1,057,401,705	1,010,243,805	25,959,539	21,198,361	1,141,608,269
398,300,000	170,119,001	568,419,001	330,301,728	898,720,729	578,445,334		320,275,395	415,857,664

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1982-83	45,343	365,547		2,435	567	(317,202)
	1981-82	39,674	297,100		2,048	421	(254,957)
AGRI-FOOD DEVELOPMENT	1982-83	726,849	11,641	7,792	9,164	4,460	736,624
	1981-82	884,167	10,457	7,643	8,801	3,779	893,933
AGRI-FOOD REGULATION AND INSPECTION	1982-83	180,466	8,976	811	6,303	3,161	181,765
	1981-82	164,876	9,286	661	6,030	2,861	165,142
AGRI-FOOD REGULATION AND INSPECTION— RACE TRACK SUPERVISION REVOLVING FUND	1982-83	1,524					1,524
	1981-82	161					161
CANADIAN GRAIN COMMISSION	1982-83	35,005	33,799			603	1,809
	1981-82	30,973	27,527			523	3,969
	1982-83	989,187	419,963	8,603	17,902	8,791	604,520
	1981-82	1,119,851	344,370	8,304	16,879	7,584	808,248
CANADIAN DAIRY COMMISSION	1982-83	5,578	14			170	5,734
	1981-82	4,254	1			138	4,391
CANADIAN LIVESTOCK FEED BOARD	1982-83	15,479	36			49	15,492
	1981-82	17,503	75			22	17,450
Total	1982-83	1,010,244	420,013	8,603	17,902	9,010	625,746
	1981-82	1,141,608	344,446	8,304	16,879	7,744	830,089

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Management and administration.....	40,210	38,339	410	1,718	23	23	40,643	40,080
Information services.....	3,990	3,827	102	102			4,092	3,929
Strategic planning and evaluation.....	1,364	1,334					1,364	1,334
	45,564	43,500	512	1,820	23	23	46,099	45,343
<i>Less: receipts credited to revenue</i>		365,547						365,547
<i>Add: accommodation provided without charge by Public Works..</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	2,435	2,435					2,435	2,435
	567	567					567	567
Total cost of program.....	48,566	(319,045)	512	1,820	23	23	49,101	(317,202)
AGRI-FOOD DEVELOPMENT PROGRAM								
Management and administration.....	47,199	47,427	6,826	9,095	1,526	1,501	55,551	58,023
Research on natural resources.....	16,798	17,092	1,617	710	236	236	18,651	18,038
Research on production development.....	104,783	104,129	9,711	5,912	4,493	4,441	118,987	114,482
Research and information related to processing, distributing, retailing and consumer concerns.....	8,423	7,901	718	3,066	3,000	3,000	12,141	13,967
Market development and economic analysis.....	11,333	11,274	633	596	2,711	2,543	14,677	14,413
Farm and regional policy development and economic analysis.....	9,357	7,539	373	186	20,721	17,477	30,451	25,202
International development assistance.....	1,038	1,010	26	749	737		1,813	1,747
Income stabilization, loans and advisory services.....	17,541	14,623	4	3	470,314	466,351	487,859	480,977
	216,472	210,995	19,908	19,568	503,750	496,286	740,130	726,849
<i>Less: receipts credited to revenue</i>	16,767	11,641					16,767	11,641
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	7,792	7,792					7,792	7,792
<i>accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	9,164	9,164					9,164	9,164
	4,460	4,460					4,460	4,460
Total cost of program.....	221,121	220,770	19,908	19,568	503,750	496,286	744,779	736,624
AGRI-FOOD REGULATION AND INSPECTION PROGRAM								
Management and administration.....	14,194	17,542	1,303	1,331	21,683	254	37,180	19,127
Research and advisory services.....	16,262	15,274	2,088	1,390			18,350	16,664
Inspection and protection of crops, livestock and farm input supplies.....	49,332	47,878	3,368	2,796	5,068	2,301	57,768	52,975
Market maintenance.....	29,846	33,986	1,399	1,245			31,245	35,231
Inspection and control of facilities and food products.....	62,897	55,966	456	503			63,353	56,469
	172,531	170,646	8,614	7,265	26,751	2,555	207,896	180,466
<i>Less: receipts credited to revenue</i>	9,253	8,976					9,253	8,976
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	811	811					811	811
<i>accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	6,303	6,303					6,303	6,303
	3,161	3,161					3,161	3,161
	173,553	171,945	8,614	7,265	26,751	2,555	208,918	181,765
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND								
Administration.....	1,442	1,136	6	6			1,448	1,142
Pari-mutuel supervision.....	2,358	2,358	69	69			2,427	2,427
Race surveillance.....	7,843	7,843					7,843	7,843
Surveillance research.....	546	546	6	6			552	552
	12,189	11,883	81	81			12,270	11,964
<i>Less: receipts credited to the Fund</i>	10,440	10,440					10,440	10,440
	1,749	1,443	81	81			1,830	1,524
Total cost of program.....	175,302	173,388	8,695	7,346	26,751	2,555	210,748	183,289
CANADIAN GRAIN COMMISSION PROGRAM								
Administration.....	2,015	5,475	153	18			2,168	5,493
Grain inspection.....	16,584	14,780	685	413			17,269	15,193
Grain weighing.....	8,897	7,951	67	167	95	45	9,059	8,163
Grain testing and research.....	4,121	3,285	359	541	7	6	4,487	3,832
Elevator and grain documentation.....	3,099	2,275	14	49			3,113	2,324
	34,716	33,766	1,278	1,188	102	51	36,096	35,005
<i>Less: receipts credited to revenue</i>	27,941	33,799					27,941	33,799
<i>Add: other services provided without charge by other depart-</i> <i>ments</i>	603	603					603	603
Total cost of program.....	7,378	570	1,278	1,188	102	51	8,758	1,809

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADIAN DAIRY COMMISSION								
Administration	5,928	5,444	15	134			5,943	5,578
Less: receipts credited to revenue		14						14
Add: other services provided without charge by other departments	170	170					170	170
Total cost of program	6,098	5,600	15	134			6,113	5,734
CANADIAN LIVESTOCK FEED BOARD								
Feed freight equalization	413	415	8		16,100	13,758	16,521	14,173
Supply and price stability	786	712	1	15	2,100	579	2,887	1,306
	1,199	1,127	9	15	18,200	14,337	19,408	15,479
		36						36
Less: receipts credited to revenue								
Add: other services provided without charge by other departments	49	49					49	49
Total cost of program	1,248	1,140	9	15	18,200	14,337	19,457	15,492

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
<i>Management and administration</i>			
Summer Youth Employment Program	23	23	89
AGRI-FOOD DEVELOPMENT PROGRAM			
Grants			
<i>Management and administration</i>			
Agriculture research in universities and other scientific organizations in Canada	1,326	1,325	1,326
Grant to Associated Country Women of the World	100	100	
<i>Research on production development</i>			
Royal Agricultural Winter Fair, Toronto	100	100	100
Grant to Canadian Western Agribition, Regina	100	100	50
Le Salon international de l'agriculture et de l'alimentation	50	50	50
Canadian Council on 4-H Clubs	36	36	36
Canadian National Livestock Records	50	50	50
Grant to Federated Women's Institutes of Canada	20	20	10
Canadian Plowing Council	10	10	10
Grant to Quebec-Young Farmers	3	3	
Grant to "l'Association de la jeunesse rurale du Québec"	10	10	
<i>Expenditures not required for the current year</i>			130
<i>Market development and economic analysis</i>			
Grants to assist in the marketing of agricultural products	20	20	20
Canadian Horticultural Council	9	9	8
<i>International development assistance</i>			
Grant to the Canadian Associates of the Ben-Gurion University of the Negev	60	60	
	1,894	1,893	1,790
Contributions			
<i>Management and administration</i>			
Canadian Agricultural Research Council	60	60	60
Summer Youth Employment Program	40	16	249
<i>Expenditures not required for the current year</i>			5
<i>Research on natural resources</i>			
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	3	3
Summer Youth Employment Program	233	233	270
<i>Research on production development</i>			
Class "A" and class "B" fairs, winter and spring fairs and special fairs	2,048	2,047	2,012
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	115	110	94
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240	240	181
Canada's fee for membership in the International Society for Horticultural Science	3	2	2
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	750	741	726
Summer Youth Employment Program	958	922	554
<i>Expenditures not required for the current year</i>			23
<i>Research and information related to processing, distributing, retailing and consumer concerns</i>			
Producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	3,000	3,000	3,048
<i>Expenditures not required for the current year</i>			32
<i>Market development and economic analysis</i>			
Canada Grains Council	90	90	92
Contribution to a market promotion organization to promote the sale of Canadian seed potatoes	242	76	
Contributions to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products	350	348	174
Contribution to Canadian Co-operative Implements Limited	2,000	2,000	6,438
<i>Farm and regional policy development and economic analysis</i>			
Contribution towards the Federal Development Strategy for Prince Edward Island	1,650	824	142
Contribution to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	19,065	16,653	17,005
Summer Youth Employment Program	6		
<i>International development assistance</i>			
Agriculture Canada's fee for membership in the International Dairy Federation—Canada	30	27	14
Commonwealth Agricultural Bureau	659	650	653
<i>Income stabilization, loans and advisory services</i>			
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	301,950	298,552	331,909
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with federal-provincial agreements with the provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grains and forage	2,582	2,477	9,215
Canada Safety Council in support of National Farm Safety Week	4	4	4

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
AGRI-FOOD DEVELOPMENT PROGRAM—Concluded			
Contributions—Concluded			
<i>Income stabilization, loans and advisory services—Concluded</i>			
Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	2,579	2,579	107,309
Contributions to the provinces under the Crop Insurance Act	142,191	142,191	115,850
Loan guarantees under the Farm Improvement Loans Act	1,343	1,343	539
Payments to producer organizations of amounts equal to:			
(i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and			
(ii) defaults by producers in the repayment of advances guaranteed by the minister of Agriculture, pursuant to the Advance Payments for Crops Act	6,932	6,932	7,748
Payments under the Farm Loans Interest Rebate Act	2,273	2,220	
Contribution to reimburse Western grain producers for a loss in revenue resulting from Canadian Wheat Board sales of specified feed grains at corn competitive prices	8,000	8,000	
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under federal-provincial agreements for the payment of compensation to grain and field crop producers for crop-damage caused by migratory waterfowl	1,200	797	594
Compensation to producers of wheat, oats, corn and barley for losses incurred as a result of the Canadian embargo on grain sales to the Soviet Union (USSR) during the period January 4, 1980 through July 31, 1980	50	50	79,245
Payments under the Farm Loans Interest Rebate Act No 2	1,210	1,206	1,478
<i>Expenditures not required for the current year</i>	501,856	494,393	685,668
	503,750	496,286	687,458
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
Contributions			
<i>Management and administration</i>			
Canada's fee for membership in the Office international des épizooties	42	41	35
Canadian Veterinary Medical Association	5	3	3
Payments in accordance with the agreement entered into with the Province of Quebec towards the cost of construction or enlargement to veterinary science teaching facilities at the University of Montreal at St. Hyacinthe, Quebec	743	210	
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council	20,893		1
<i>Expenditures not required for the current year</i>			32
<i>Inspection and protection of crops, livestock and farm input supplies</i>			
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	4,092	1,402	2,922
Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	140	96	123
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10		1
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10		
Summer Youth Employment Program	104	91	75
Compensation as set forth in the Regulations and in the Plant Quarantine Act to growers affected by a ban on production of hosts of the golden nematode on land that is infested or suspected of being infested by that organism, in the municipality of Central Saanich, in the Province of British Columbia	712	712	
	26,751	2,555	3,192
CANADIAN GRAIN COMMISSION PROGRAM			
Contributions			
<i>Grain testing and research</i>			
Canada's fee for membership in the International Association for Cereal Chemistry	4	4	3
Contribution to the Third International Symposium on Pre-Harvest Sprouting Damage on Cereal Grains	3	2	
Contribution to the Cargill Grain Company Limited for the design, installation of a grain weighing monitoring system	67	45	
Contribution to the Pioneer Grain Terminal Limited for the installation of a grain weighing monitoring system	28		
	102	51	3
	530,626	498,915	690,742
CANADIAN LIVESTOCK FEED BOARD			
Contributions			
<i>Feed freight equalization</i>			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100	13,758	15,146
<i>Supply and price stability</i>			
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600	515	558
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia	1,500	64	444
<i>Expenditures not required for the current year</i>			321
	18,200	14,337	16,469
Total	548,826	513,252	707,211

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Agri-Food Regulation and Inspection					Subtotal	Canadian Dairy Commission	Canadian Livestock Feed Board	Total
	Adminis- tration Program	Agri- Food Develop- ment Program	Program	Race Track Super- vision Revolving Fund	Canadian Grain Commission Program				
(1) Salaries and wages	26,796 26,381 <i>22,875</i>	137,381 133,026 <i>122,269</i>	129,025 125,940 <i>116,459</i>	2,683 2,647 <i>2,410</i>	26,242 25,269 <i>23,032</i>	322,127 313,263 <i>287,045</i>	2,151 1,890 <i>1,548</i>	732 678 <i>581</i>	325,010 315,831 <i>289,174</i>
(1) Other personnel costs	3,790 4,143 <i>3,448</i>	19,614 21,560 <i>18,613</i>	19,100 20,635 <i>18,844</i>	328 365 <i>372</i>	4,047 4,279 <i>3,528</i>	46,879 50,982 <i>44,805</i>	354 194 <i>166</i>	89 94 <i>72</i>	47,322 51,270 <i>45,043</i>
(2) Transportation and communications	4,392 4,022 <i>3,694</i>	7,726 7,412 <i>7,334</i>	9,540 8,985 <i>8,313</i>	425 423 <i>365</i>	1,440 1,379 <i>1,282</i>	23,523 22,221 <i>20,988</i>	356 394 <i>388</i>	133 147 <i>147</i>	24,012 22,762 <i>21,523</i>
(3) Information	1,355 1,221 <i>1,097</i>	1,711 1,303 <i>1,479</i>	111 79 <i>83</i>	1 1 <i>6</i>	74 93 <i>73</i>	3,252 2,697 <i>2,738</i>	121 113 <i>37</i>	64 33 <i>63</i>	3,437 2,843 <i>2,838</i>
(4) Professional and special services	6,154 4,175 <i>4,665</i>	15,305 15,962 <i>10,657</i>	4,823 5,013 <i>3,860</i>	8,095 8,095 <i>6,828</i>	159 190 <i>167</i>	34,536 33,435 <i>26,177</i>	2,650 2,486 <i>1,737</i>	64 56 <i>39</i>	37,250 35,977 <i>27,953</i>
(5) Rentals	680 509 <i>418</i>	1,068 1,167 <i>1,132</i>	617 584 <i>522</i>	106 107 <i>77</i>	1,991 1,723 <i>1,710</i>	4,462 4,090 <i>3,859</i>	219 189 <i>177</i>	70 61 <i>60</i>	4,751 4,340 <i>4,096</i>
(6) Purchased repair and upkeep	434 938 <i>385</i>	2,587 2,066 <i>1,736</i>	1,004 1,256 <i>1,204</i>	27 27 <i>32</i>	141 209 <i>77</i>	4,193 4,496 <i>3,434</i>	14 18 <i>5</i>	3 4 <i>4</i>	4,210 4,518 <i>3,443</i>
(7) Utilities, materials and supplies	1,963 1,979 <i>1,866</i>	31,571 29,515 <i>21,857</i>	8,687 8,263 <i>7,918</i>	218 218 <i>127</i>	619 595 <i>663</i>	43,058 40,570 <i>32,431</i>	61 89 <i>48</i>	39 48 <i>54</i>	43,158 40,707 <i>32,533</i>
(8) Construction and acquisition of land, buildings and works	180	11,653 9,911 <i>4,047</i>	1,124 2,083 <i>1,218</i>		166 249 <i>80</i>	13,123 12,243 <i>5,384</i>			13,123 12,243 <i>5,387</i>
(9) Construction and acquisition of machinery and equipment	332 1,946 <i>1,128</i>	7,639 8,593 <i>7,538</i>	7,090 5,029 <i>3,217</i>	81 81 <i>149</i>	1,112 939 <i>358</i>	16,254 16,588 <i>12,390</i>	15 134 <i>148</i>	9 15 <i>3</i>	16,278 16,737 <i>12,541</i>
(10) Grants, contributions and other transfer payments	23 23 <i>89</i>	503,750 496,286 <i>687,458</i>	26,751 2,555 <i>3,192</i>		102 51 <i>3</i>	530,626 498,915 <i>690,742</i>	18,200 14,337 <i>16,469</i>	548,826 513,252 <i>707,211</i>	
(12) All other expenditures	6 9 <i>9</i>	48 47 <i>47</i>	44 46 <i>46</i>	306	3 29 <i>102</i>	458 127 <i>102</i>	2 71 <i>8</i>	5 6 <i>110</i>	465 204 <i>110</i>
(1-12) Total	46,099 45,343 <i>39,674</i>	740,130 726,849 <i>884,167</i>	207,896 180,466 <i>164,876</i>	12,270 11,964 <i>10,405</i>	36,096 35,005 <i>30,973</i>	1,042,491 999,627 <i>1,130,095</i>	5,943 5,578 <i>4,254</i>	19,408 15,479 <i>17,503</i>	1,067,842 1,020,684 <i>1,151,852</i>
(13) Less: revenues credited to the vote				10,440 10,440 <i>10,244</i>		10,440 10,440 <i>10,244</i>			10,440 10,440 <i>10,244</i>
Total net expenditures	46,099 45,343 <i>39,674</i>	740,130 726,849 <i>884,167</i>	207,896 180,466 <i>164,876</i>	1,830 1,524 <i>161</i>	36,096 35,005 <i>30,973</i>	1,032,051 989,187 <i>1,119,851</i>	5,943 5,578 <i>4,254</i>	19,408 15,479 <i>17,503</i>	1,057,402 1,010,244 <i>1,141,608</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83	
	\$	\$		\$	\$
DEPARTMENT					
Summary					
Non-Tax Revenue—			Canadian Grain Commission Program—		
Return on investments	367,575,979	298,657,697	Inspection	18,827,024	
Refunds of previous years' expenditure	1,562,106	1,329,246	Overtime	691,299	
Services and service fees	41,755,435	34,596,992	Express charges	23,084	
Privileges, licences and permits	598,699	596,958	Registration	1,601,942	
Proceeds from sales	7,855,331	7,988,947	Cancellation of warehouse receipts	1,579,615	
Other non-tax revenue	615,333	1,199,964	Weighing	10,362,189	
Total	419,962,883	344,369,804	Overtime	438,780	
			Miscellaneous	2,264	33,526,197
					41,755,435
	1982-83				
	\$	\$			
Details					
Non-Tax Revenue—			Privileges, licences and permits:		
Return on investments:			Rentals from employees and others occupy-		
Loans, investments and advances—			ing dwellings on government properties	449,565	
Crown corporations and agencies—			Licences and permits	149,134	598,699
Lending institutions—					
Farm Credit Corporation—Interest ...	346,258,327				
All other—					
Canadian Dairy Commission—					
Interest	19,246,317				
Other—					
Miscellaneous—					
Construction of multi-purpose exhibi-					
tion buildings—Interest	2,071,335	367,575,979			
Refunds of previous years' expenditure:					
Administration Program	45,100				
Agri-Food Development Program—					
Research Branch—					
Regional Development and International	77,259				
Affairs Branch	381,084				
Agri-Food Regulation and Inspection Pro-					
gram	80,038				
Marketing and Economics Branch	285,665				
Canadian Grain Commission Program	7,107				
Potato warehouse construction refund	8,222				
Adjustment to prior year's Payables at					
Year End (PAYE)	677,631	1,562,106			
Services and service fees:					
Agri-Food Development Program—					
Research Branch—					
Block heater service to private users	7,871				
Miscellaneous	41,914				
Regional Development and International					
Affairs Branch—Record of performance	2,116,210				
Marketing and Economics Branch	6,023	2,172,018			
Agri-Food Regulation and Inspection Pro-					
gram—					
Registration fees	2,418				
Recovery of overtime costs from packers ...	3,412,079				
Meat inspection—Charges to province	774,817				
Recovery of overtime—Import and export					
inspection	329,950				
Fruit and vegetable inspection	232,960				
Seed inspection	64,109				
Field crop inspection	109,727				
Record of performance	199,729				
Recovery of animal care	4,050				
Quarantine charges	54,605				
Seed testing	245,673				
Registration	45,345				
Blood typing	350,485				
Ship inspection	221,251				
Miscellaneous	10,022	6,057,220			

CANADIAN DAIRY COMMISSION

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	13,968	1,456
	1982-83	1981-82
	\$	\$

CANADIAN LIVESTOCK FEED BOARD

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	20,485	74,872
Proceeds from sales	15,772	
Total	36,257	74,872

Appendix 1

Agricultural Products Board

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Products Board for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 30, 1983

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenditure		
Purchases		
Tomatoes	7,360,125	
Processed Fruit	1,492,750	
Sour Cherries	638,838	209,960
Onions	387,211	
Grapes	218,944	1,164,324
Prune-Plums	14,034	35,192
Turkeys	6,481	1,706,535
	10,118,383	3,116,011
Administration expenses	76,206	48,102
	10,194,589	3,164,113
Revenue		
Sales		
Sour Cherries	1,907,490	1,331,470
Grapes	458,588	74,550
Turkeys	202,028	782,049
Onions	99,893	
Prune-Plums	68,841	
	2,736,840	2,188,069
Interest on accounts receivable	187,315	255,143
	2,924,155	2,443,212
Cost of operations	7,270,434	720,901
Provided for by:		
Parliamentary appropriation		
Agriculture Vote 5	10,173,541	3,153,018
Government departments which provided services without charge	21,048	11,095
Revenue credited to the Consolidated Revenue Fund	(2,924,155)	(2,443,212)
	7,270,434	720,901

Approved:

A. E. PROULX
Secretary-Manager

G. I. TRANT
Chairman

Appendix 1—Concluded**Agricultural Products Board—Concluded**NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objective

The Board which was established in 1951 and operates under the authority of the Agricultural Products Board Act, R.S., c. A-5, consists of a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1. This basis is consistent with that followed by departments of the Government of Canada. An estimated amount for services provided without charge by government departments is included in administration expenses.

Revenue is recorded on a cash basis, consistent with that followed by departments of the Government of Canada, and is credited directly to the Consolidated Revenue Fund.

Appendix 2

Agricultural Stabilization Board

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Board for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 30, 1983

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Payments to the Canadian Dairy Commission for subsidies to producers of milk and cream used for industrial purposes	295,000,000	301,500,000
Deficiency payments		
Soy Beans	1,634,405	
Sour Cherries	1,582,361	1,025,000
Apples	1,248,197	16,067,862
Hogs	466,566	107,293,714
Lambs	456,057	
Tomatoes	337,768	
Cucumbers	288,724	714,697
Potatoes	94,974	12,592,742
Corn	22,086	14,749
White Beans		4,706
Onions		1,734
Wheat		2,331
Barley		147
	6,131,138	137,717,682
	301,131,138	439,217,682
Administration expenses		
Salaries and benefits	1,390,567	1,682,927
Data processing	359,870	257,149
Accommodation	268,903	229,167
Professional and special services	18,299	146,295
Accounting services	11,052	47,734
Other	95,412	121,209
	2,144,103	2,484,481
Total expenditure	303,275,241	441,702,163
Provided for by: (Note 3)		
Parliamentary appropriations	302,469,117	441,010,109
Government departments which provided ser- vices without charge	806,124	692,054
	303,275,241	441,702,163

Approved:

A. E. PROULX
Secretary-Manager

G. I. TRANT
Chairman

Appendix 2—Concluded**Agricultural Stabilization Board—Concluded****NOTES TO FINANCIAL STATEMENT**

MARCH 31, 1983

1. Authority and objectives

The Board which was established in 1957 and operates under the authority of the Agricultural Stabilization Act, R.S., c. A-9 consists of three members appointed by the Governor in Council.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the industry of agriculture to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

2. Accounting policies

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1. This basis is consistent with that followed by departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in administration expenses.

Employee termination benefits accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Board when paid.

Refunds of prior years' expenditure, relating to overpayments of deficiency payments, are recorded on a cash basis and are applied to reduce the cost of the applicable programs.

3. Financing

Payments to the Canadian Dairy Commission and deficiency payments are provided for by:

	1983	1982
	\$	\$
Agricultural—Agri-Food Development Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	298,552,025	331,909,072
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	2,579,113	107,308,610
	<u>301,131,138</u>	<u>439,217,682</u>
Administration expenses are provided for by:		
Vote 5—Operating expenditures	1,337,979	1,792,427
Government departments which provided services without charge	806,124	692,054
	<u>2,144,103</u>	<u>2,484,481</u>
	<u>303,275,241</u>	<u>441,702,163</u>

4. Fraud

As a result of an investigation in 1979 by the Royal Canadian Mounted Police, thirty-nine persons were charged with fraudulently receiving payments amounting to \$648,331 under the 1977 Potato and 1977 Onion Stabilization Programs. Fifty-six charges were heard in the Quebec Criminal Courts and Orders of Restitution amounting to \$422,981 have been received. Recoveries of \$137,440 have been returned to the Consolidated Revenue Fund.

Appendix 3
Canadian Grain Commission

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
August 10, 1983

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Service fees	33,526,197	26,406,068
Rentals	102,750	
Licences	100,790	106,285
Grain sales	48,131	283,506
Weigh-over proceeds		720,903
Other	20,727	10,451
	33,798,595	27,527,213
Expenditure		
Operating		
Salaries and employee benefits	30,126,883	27,062,357
Rentals	1,723,147	1,709,641
Travel and relocation	846,089	836,345
Materials and supplies	335,717	337,093
Communications	275,498	247,403
Postage and cartage	257,162	198,407
Printing and stationery	253,698	237,128
Purchased repair service	208,586	76,417
Professional and special services	190,324	167,421
Publications	86,813	72,973
Weigh-over shortages		83,479
Other	90,732	28,938
	34,394,649	31,057,602
Capital	1,187,894	437,814
	35,582,543	31,495,416
Cost of operations (Schedule)	1,783,948	3,968,203
Provided for by:		
Parliamentary appropriations (Note 3)	34,979,543	30,972,416
Revenue credited directly to the Consolidated Revenue Fund	(33,798,595)	(27,527,213)
Government departments which provided services without charge	603,000	523,000
	1,783,948	3,968,203

Approved by:

H. L. POUND
Chief Commissioner

R. KULLMAN
Senior Financial Officer

Appendix 3—Concluded

Canadian Grain Commission—Concluded

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1983

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

2. Accounting policies

Revenue

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to the Consolidated Revenue Fund.

Expenditure

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1, 1983. This basis is in accordance with Government of Canada accounting policies. Operating expenditure also includes services provided without charge by government departments.

3. Parliamentary appropriations

	1983	1982
	\$	\$
Department of Agriculture		
Vote 35—Program expenditures and contributions	32,056,400	29,222,700
Statutory—Salaries	242,015	238,281
Statutory—Contributions to employee benefit plans	3,772,600	3,344,000
Amount lapsed	1,091,472	1,832,565
Amount used	34,979,543	30,972,416

4. Contingencies

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission. In the opinion of management and legal counsel, the losses, if any, cannot be determined at this time. Accordingly, no provision has been made in the accounts of the Commission.

SCHEDULE OF COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1983

	Inspection	Weighing	Research	Economics and Statistics	Administra- tion	Canadian Government Elevators	Total	
	\$	\$	\$	\$	\$	\$		
							1983	1982
							\$	\$
Revenue								
Service fees	19,541,406	10,800,969		3,181,558	2,264		33,526,197	26,406,068
Rentals					102,750		102,750	
Licences				100,790			100,790	106,285
Grain sales	48,131						48,131	283,506
Weigh-over proceeds								720,903
Other	7,806	415		1,635	10,871		20,727	10,451
1982	19,597,343	10,801,384		3,283,983	115,885		33,798,595	27,527,213
1982	15,639,741	8,033,679	2,346	2,482,586	5,480	1,363,381		
Expenditure								
Operating								
Salaries and employee benefits	15,236,281	8,162,772	2,856,227	2,390,164	1,481,439		30,126,883	27,062,357
Rentals	519,602	76,357	642,755	355,078	129,355		1,723,147	1,709,641
Travel and relocation	357,527	282,156	69,240	38,637	98,529		846,089	836,345
Other	505,705	131,238	422,277	389,092	250,218		1,698,530	1,449,259
Capital	16,619,115	8,652,523	3,990,499	3,172,971	1,959,541		34,394,649	31,057,602
1982	412,872	167,132	540,930	49,137	17,823		1,187,894	437,814
1982	17,031,987	8,819,655	4,531,429	3,222,108	1,977,364		35,582,543	31,495,416
1982	15,149,881	7,894,123	3,692,204	2,796,636	1,806,966	155,606		
Cost of operations	(2,565,356)	(1,981,729)	4,531,429	(61,875)	1,861,479		1,783,948	3,968,203
1982	(489,860)	(139,556)	3,689,858	314,050	1,801,486	(1,207,775)		

Appendix 4

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The department's Finance Directorate develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs.

Approved by:

J. MCCREA
Director General, Finance
(Senior full-time financial officer)

ALAN G. ROSS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

July 30, 1983

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS	1983	1982	FUND LIABILITIES	1983	1982
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable—Outside parties	267,156	353,385	Accounts payable and accrued liabilities		
Fixed assets, appraisal <i>plus</i> additions at			Outside parties		
cost (Note 3)	729,326	716,136	Accounts payable	958,891	583,087
Less: accumulated depreciation	222,267	183,680	Vacation pay (Note 4)	182,037	161,604
	507,059	532,456		1,140,928	744,691
			Long-term liability		
			Provision for employee termination benefits		
			(Note 5)	194,560	157,218
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	871,223	(271,716)
			Accumulated (deficit) surplus	(1,432,496)	255,648
				(561,273)	(16,068)
	774,215	885,841		774,215	885,841

The accompanying notes are an integral part of the financial statements.

STATEMENT OF NET EXPENDITURE (INCOME)
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net loss (profit) for the year	(141)	1,688	(241)	136
Less: provision for employee termination benefits, depreciation and loss on disposal of fixed assets	108	144	83	108
Operating requirements	(249)	1,544	(324)	28
Net capital acquisitions	85	81	83	168
Working capital change and other reconciling items		(101)		(35)
Net expenditure (income)	(164)	1,524	(241)	161

Appendix 4—Continued

Race Track Supervision Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Pari-mutuel levy.....	10,366,831	10,261,543
Other	10,893	5,166
	10,377,724	10,266,709
Operating expenses		
Salaries and employee benefits.....	3,031,864	2,728,183
Provision for employee termination benefits....	37,341	30,039
Travel and removal	222,594	202,641
Telephone	61,789	60,523
Professional services		
Drug control services.....	3,948,950	3,546,203
Race patrol services.....	3,244,411	2,274,294
Photo finish services	650,206	620,165
Data processing services	23,579	160,838
Drug research.....	285,798	385,581
Other	120,297	44,384
Accommodation	94,746	68,938
Repairs and upkeep	73,293	64,822
Material and supplies	119,166	102,467
Depreciation	93,754	72,255
Miscellaneous	45,589	36,425
Loss on disposal of fixed assets.....	12,491	5,289
	12,065,868	10,403,047
Net loss	1,688,144	136,338

STATEMENT OF ACCUMULATED (DEFICIT) SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year	255,648	391,986
Net loss for the year	(1,688,144)	(136,338)
Balance, end of year	(1,432,496)	255,648

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of working capital		
Increase in the accumulated net charge against the Fund's authority account	1,142,939	140,646
Uses of working capital		
Operations		
Net loss for the year	1,688,144	136,338
Less: items not requiring use of funds		
depreciation	93,754	72,255
loss on disposal of fixed assets	12,491	5,289
provision for employee termination benefits	37,342	30,039
	1,544,557	28,755
Purchase of fixed assets	80,848	168,059
	1,625,405	196,814
Decrease in working capital	482,466	56,168
Working capital deficiency, beginning of year	391,306	335,138
Working capital deficiency, end of year.....	873,772	391,306
Changes in working capital components:		
Decrease (increase) in accounts receivable	86,229	(30,692)
Increase (decrease) in accounts payable and accrued liabilities	396,237	(33,140)
Decrease in prepaid expenses		120,000
	482,466	56,168

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Credit (debit) balance in the accumulated net charge against the Fund's authority account	871,223	(271,716)
Add: PAYE charges against the appropriation account after March 31	942,719	583,087
Deduct: amounts credited to the appropriation account after March 31	119,208	141,039
Net authority used, end of year	1,694,734	170,332
Authority limit (Note 1)	2,000,000	200,000
Unused authority carried forward	305,266	29,668

Appendix 4—Concluded

Race Track Supervision Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time. During the year, the authority was increased from \$200,000 to \$2,000,000 by Vote 16c. An amount of \$879,798 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account and Supplementary Retirement Benefits Account.

3. Fixed assets and accumulated depreciation

	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Fixed assets				
Furniture and equipment	154,284	12,776	1,377	165,683
Electronic data processing equipment	136,219	42,384	51,955	126,648
Automotive	147,419	25,688	14,326	158,781
Buildings	174,451			174,451
Land	103,763			103,763
	<u>716,136</u>	<u>80,848</u>	<u>67,658</u>	<u>729,326</u>
	Balance at beginning of year	Depre- ciation	Decrease	Balance at end of year
	\$	\$	\$	\$
Accumulated depreciation				
Furniture and equipment	55,373	14,075	1,084	68,364
Electronic data processing equipment	60,211	24,470	39,757	44,924
Automotive	60,771	48,231	14,326	94,676
Buildings	7,325	6,978		14,303
	<u>183,680</u>	<u>93,754</u>	<u>55,167</u>	<u>222,267</u>

4. Vacation pay

The accrued liability on the Balance Sheet of \$182,037 represents the amount of vacation pay credits outstanding as at March 31, 1983. An amount of \$20,433 has been added as an expense on the Statement of Operations.

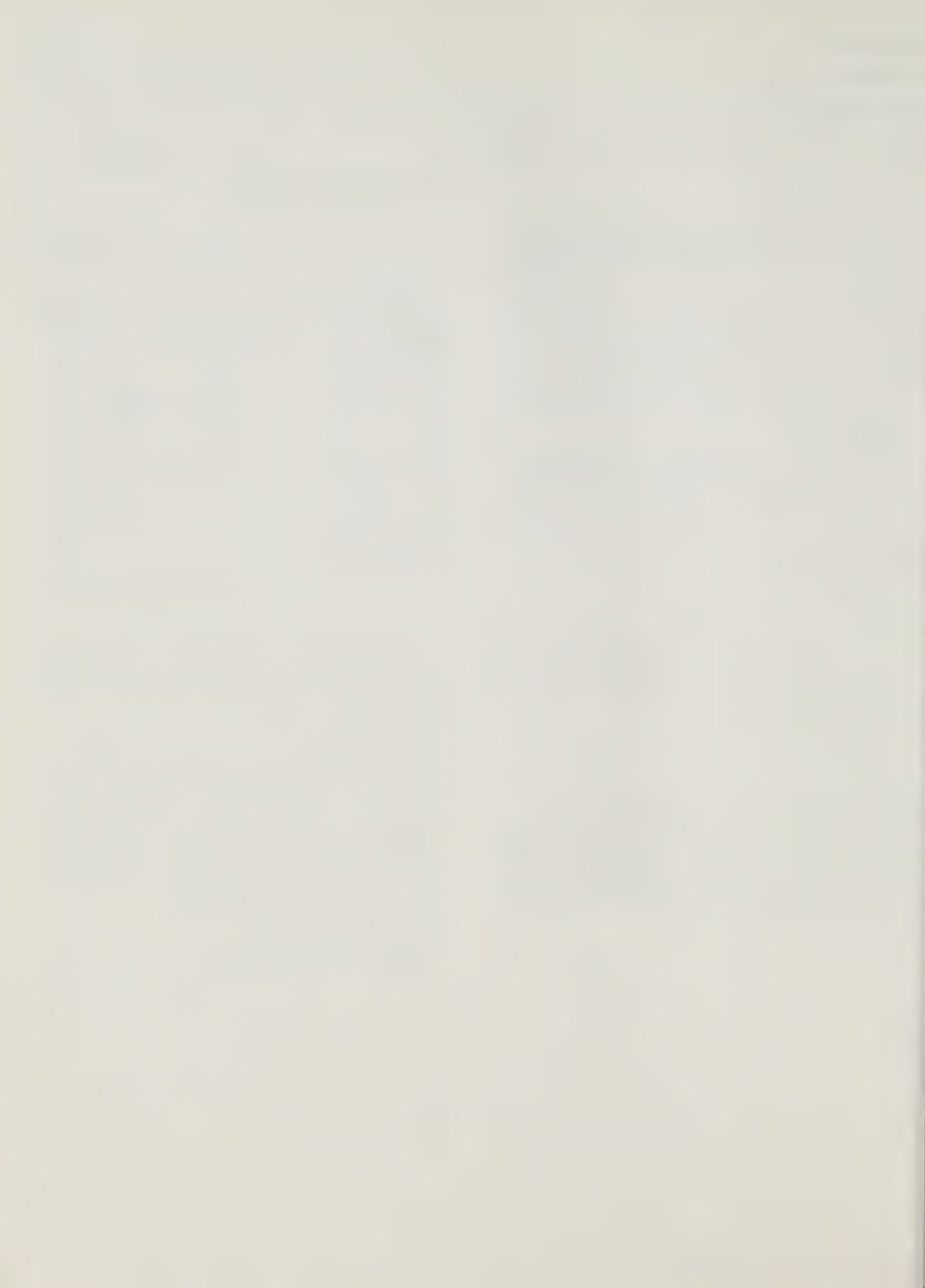
5. Provision for employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight week's pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision of \$194,560 as at March 31, 1983 consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

6. Restatement of prior year figures

For comparative purposes, the 1982 figures have been restated to conform with the 1983 presentation.



SECTION 2

1982-83 PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development
Corporation
Canadian Radio-television and
Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Social Sciences and Humanities
Research Council

CONTENTS

	<i>Page</i>
Use of appropriations	2.4
Total cost of programs—Budgetary	2.9
Programs by activity—Budgetary	2.10
Grants and contributions	2.12
Budgetary expenditure by program and standard object	2.14
Revenue	2.16
Appendices	2.18



COMMUNICATIONS

Department

Objectives

COMMUNICATIONS PROGRAM PROGRAM

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND

- To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

ARTS AND CULTURE PROGRAM

- To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency, inter-departmental and inter-governmental co-operation in the achievement of these objectives.

Canada Council

Objective

- To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

- To encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objective

- Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the Government, through the medium of film.

National Library

Objective

- To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objective

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming operational and advisory service to government departments and agencies.

Social Sciences and Humanities Research Council

Objective

- To promote and assist research and scholarship in the social sciences and humanities.

Use of Appropriations

Vote	Program	
DEPARTMENT		
COMMUNICATIONS PROGRAM		
	Budgetary	
1	Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 97,961,000
	1b	33,279,000
	Transfer from: TB Vote 5 ⁽¹⁾	311,000
	TB Vote 10 ⁽¹⁾	304,827
		<u>131,855,827</u>
	Less: transfer to Vote 5	1,483,000
2c	To reimburse the Government Telecommunications' Account established by the Adjustment of Accounts Act for an anticipated loss	\$ 19,347,000
5	Capital expenditures	9,640,000
	5b	
	5c To authorize the transfer of \$1,483,000 from Communications Vote 1, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	698,000
	Transfer from Vote 1	<u>1,483,000</u>
Stat	Minister of Communications—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND		
Stat	Estimates 1982-83	
	Total program—Budgetary	
	Non-budgetary	
Stat	Telesat Canada, R.S. c. 1970, c. T-4, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the company on terms and conditions approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed \$40,000,000. (Net)	
ARTS AND CULTURE PROGRAM		
	Budgetary	
10	Operating expenditures	\$ 5,416,000
	10b	610,000
	10c	1,311,000
	Transfer from TB Vote 10 ⁽¹⁾	<u>3,222</u>
15	The grants listed in the Estimates and contributions	\$ 12,010,000
	15b	4,435,000
	15c	<u>8,719,000</u>
20	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	\$ 220,000,000
	20b	<u>86,900,000</u>
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Non-budgetary	
L25	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purposes of Section 29 of the Cultural Property Export and Import Act. (Gross)	
	Total Budgetary	
	Total Non-budgetary	
CANADA COUNCIL		
	Budgetary	
30	Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	
CANADIAN BROADCASTING CORPORATION		
	Budgetary	
35	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	\$ 673,669,000
	35b	100,000
	Transfer from TB Vote 10 ⁽¹⁾	<u>392,254</u>
40	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	
41b	Payment to the Canadian Broadcasting Corporation for working capital	
	Total program—Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
130,372,827		130,372,827		130,372,827	128,513,259	1,859,568		113,312,176
1,485,822		1,485,822		1,485,822	1,485,822			
31,168,000		31,168,000		31,168,000	25,798,337	5,369,663		19,239,923
37,000	1,725	38,725		38,725	38,725			19,590
8,248,000	874,300	9,122,300		9,122,300	9,122,300			8,120,000
	18,750	18,750		18,750	18,750			10,747
171,311,649	894,775	172,206,424		172,206,424	164,977,193	7,229,231		140,702,436
1,578,000	(1,578,000)		7,796,410	7,796,410	(1,858,036)		9,654,446	2,297,400
172,889,649	(683,225)	172,206,424	7,796,410	180,002,834	163,119,157	7,229,231	9,654,446	142,999,836
	40,000,000	40,000,000		40,000,000			40,000,000	
7,340,222		7,340,222		7,340,222	6,420,717	919,505		6,280,938
25,164,000		25,164,000		25,164,000	22,410,806	2,753,194		25,420,288
306,900,000		306,900,000		306,900,000	306,900,000			
359,000	38,100	397,100		397,100	397,100			431,000
339,763,222	38,100	339,801,322		339,801,322	336,128,623	3,672,699		32,132,226
10,000		10,000		10,000		10,000		
512,652,871	(645,125)	512,007,746	7,796,410	519,804,156	499,247,780	10,901,930	9,654,446	175,132,062
10,000	40,000,000	40,010,000		40,010,000		10,000	40,000,000	
59,883,000		59,883,000		59,883,000	59,883,000			52,941,000
674,161,254		674,161,254		674,161,254	674,161,254			598,618,680
63,700,000		63,700,000		63,700,000	63,700,000			60,000,000
6,750,000		6,750,000		6,750,000	6,750,000			6,000,000
744,611,254		744,611,254		744,611,254	744,611,254			664,618,680

Use of Appropriations—Continued

Vote	Program		
CANADIAN FILM DEVELOPMENT CORPORATION			
	Budgetary		
45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		
	Non-budgetary		
Stat	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
	Budgetary		
50	Program expenditures and the grants listed in the Estimates	\$	20,430,000
	50b		567,000
	Transfer from TB Vote 10 ⁽¹⁾		17,550
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Total program—Budgetary</i>		
NATIONAL ARTS CENTRE CORPORATION			
	Budgetary		
55	Payments to the National Arts Centre Corporation		
NATIONAL FILM BOARD			
	Budgetary		
60	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	\$	52,758,000
	Transfer from: TB Vote 5 ⁽¹⁾		468,343
	TB Vote 10 ⁽¹⁾		84,087
Stat	Refunds of amounts credited to revenue in previous years		
Stat	Estimates 1982-83		
	Contributed assets		
	<i>Total program—Budgetary</i>		
NATIONAL LIBRARY			
	Budgetary		
65	Program expenditures and the grants listed in the Estimates	\$	24,087,000
	65b		1,329,000
	Transfer from: TB Vote 5 ⁽¹⁾		681,392
	TB Vote 10 ⁽¹⁾		22,196
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
NATIONAL MUSEUMS OF CANADA			
	Budgetary		
70	Operating expenditures, including an amount of \$2,045,000 for the purchase of objects for the collection of the Corporation in the 1982-83, 1983-84 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	\$	49,093,000
	Transfer from: TB Vote 5 ⁽¹⁾		358,823
	TB Vote 10 ⁽¹⁾		393,442
	TB Vote 30 ⁽¹⁾		49,000
75	The grants listed in the Estimates	\$	8,852,700
	Transfer from TB Vote 10 ⁽¹⁾		444,605
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
PUBLIC ARCHIVES			
	Budgetary		
80	Program expenditures and authority to spend revenues received during the year	\$	30,090,000
	80b		1,022,000
	Transfer from TB Vote 10 ⁽¹⁾		340,730
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,466,000	26,546	4,492,546		4,492,546	4,492,546			1,137,772
	(26,546)	(26,546)	2,655,016	2,628,470	(609,770)		3,238,240	3,942,948
21,014,550		21,014,550		21,014,550	19,846,292	1,168,258		18,026,632
1,867,000	197,900	2,064,900		2,064,900	2,064,900			1,845,000
	648	648		648	648			818
22,881,550	198,548	23,080,098		23,080,098	21,911,840	1,168,258		19,872,450
15,797,000		15,797,000		15,797,000	15,797,000			14,317,000
53,310,430		53,310,430		53,310,430	52,786,817	523,613		48,100,062
	7,943	7,943		7,943	7,943			
53,310,430	7,943	53,318,373		53,318,373	52,794,760	523,613		48,100,062
220,000	(220,000)		8,824,841	8,824,841	(863,173)			1,701,009
	(839,376)	(839,376)		(839,376)				
220,000	(1,059,376)	(839,376)	8,824,841	7,985,465	(863,173)		8,848,638	1,701,009
53,530,430	(1,051,433)	52,478,997	8,824,841	61,303,838	51,931,587	523,613	8,848,638	49,801,071
26,119,588		26,119,588		26,119,588	24,111,708	2,007,880		19,873,500
1,755,000	186,000	1,941,000		1,941,000	1,941,000			1,764,000
27,874,588	186,000	28,060,588		28,060,588	26,052,708	2,007,880		21,637,500
49,894,265		49,894,265	373,010	50,267,275	48,558,400	1,413,111	295,764	45,565,030
9,297,305		9,297,305		9,297,305	8,885,960	411,345		9,091,521
3,847,000	407,800	4,254,800		4,254,800	4,254,800			3,874,000
63,038,570	407,800	63,446,370	373,010	63,819,380	61,699,160	1,824,456	295,764	58,530,551
31,452,730		31,452,730		31,452,730	30,791,802	660,928		26,753,802
2,611,000	276,800	2,887,800		2,887,800	2,887,800			2,648,000
34,063,730	276,800	34,340,530		34,340,530	33,679,602	660,928		29,401,802

Use of Appropriations—Concluded

Vote	Program
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	
	Budgetary
85	Operating expenditures.....
90	The grants listed in the Estimates
Stat	Contributions to employee benefit plans.....
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,936,000		4,936,000		4,936,000	4,589,463	346,537		4,065,347
51,348,000		51,348,000		51,348,000	51,348,000			42,150,000
392,000	41,600	433,600		433,600	433,600			390,000
56,676,000	41,600	56,717,600		56,717,600	56,371,063	346,537		46,605,347
1,595,474,993	(559,264)	1,594,915,729	16,994,261	1,611,909,990	1,575,677,540	17,433,602	18,798,848	1,133,995,235
10,000	39,973,454	39,983,454	2,655,016	42,638,470	(609,770)	10,000	43,238,240	3,942,948

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Program costs associated with publication mailings	Less: Services provided without charge to other departments	Total cost of programs
DEPARTMENT									
COMMUNICATIONS	1982-83	164,977	29,098	2,959	5,502	1,537			145,877
	1981-82	140,703	14,643	2,792	4,323	1,249			134,424
COMMUNICATIONS— GOVERNMENT TELE- COMMUNICATIONS AGENCY REVOLVING FUND	1982-83	(1,858)							(1,858)
	1981-82	2,297							2,297
ARTS AND CULTURE	1982-83	336,129	38		197	61			336,349
	1981-82	32,132			303	45	189,500		221,980
	1982-83	499,248	29,136	2,959	5,699	1,598			480,368
	1981-82	175,132	14,643	2,792	4,626	1,294	189,500		358,701
CANADA COUNCIL	1982-83	59,883							59,883
	1981-82	52,941							52,941
CANADIAN BROADCAST- ING CORPORATION	1982-83	744,611							744,611
	1981-82	664,619							664,619
CANADIAN FILM DEVELOPMENT CORPORATION	1982-83	4,492							4,492
	1981-82	1,138							1,138
CANADIAN RADIO-TELE- VISION AND TELECOM- MUNICATIONS COM- MISSION	1982-83	21,912	20,905		1,629	297			2,933
	1981-82	19,872	18,460		1,629	246			3,287
NATIONAL ARTS CENTRE CORPORATION	1982-83	15,797							15,797
	1981-82	14,317							14,317
NATIONAL FILM BOARD	1982-83	51,932							51,932
	1981-82	49,801							49,801
NATIONAL LIBRARY	1982-83	26,053	607		4,029	3,650			33,125
	1981-82	21,637	413		1,639	3,051			25,914
NATIONAL MUSEUMS OF CANADA	1982-83	61,699	125		9,478	821			71,873
	1981-82	58,531	228		6,835	672			65,810
PUBLIC ARCHIVES	1982-83	33,680	173		9,408	476		10,262	33,129
	1981-82	29,402	276		5,773	400		9,236	26,063
SOCIAL SCIENCES AND HUMANITIES RE- SEARCH COUNCIL	1982-83	56,371	393		369	70			56,417
	1981-82	46,605	259		220	62			46,628
Total	1982-83	1,575,678	51,339	2,959	30,612	6,912		10,262	1,554,560
	1981-82	1,133,995	34,279	2,792	20,722	5,725	189,500	9,236	1,309,219

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
COMMUNICATIONS PROGRAM								
Departmental administration	14,768	15,797	1,177	2,399			15,945	18,196
Telecommunications research	18,838	18,837	15,620	12,608	1,482	1,482	35,940	32,927
National telecommunications development	5,827	5,502		25	448	447	6,275	5,974
International participation	2,116	1,621			2,125	1,853	4,241	3,474
Management of the radio frequency spectrum	37,716	36,707	1,735	1,901	282	251	39,733	38,859
Space applications	35,144	34,551	12,636	8,865	18,365	18,284	66,145	61,700
Contributions to employee benefit plans	9,122	9,122					9,122	9,122
	123,531	122,137	31,168	25,798	22,702	22,317	177,401	170,252
<i>Less: revenues credited to the vote</i>	5,195	5,275					5,195	5,275
	118,336	116,862	31,168	25,798	22,702	22,317	172,206	164,977
<i>Less: receipts credited to revenue</i>	14,491	29,098					14,491	29,098
<i>Add: accommodation provided without charge by this department</i>	2,959	2,959					2,959	2,959
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	5,502	5,502					5,502	5,502
	1,537	1,537					1,537	1,537
	113,843	97,762	31,168	25,798	22,702	22,317	167,713	145,877
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND								
Administration	3,677	3,396	129	129			3,806	3,525
Telecommunications engineering support	5,301	4,897					5,301	4,897
Operations	117,538	108,568					117,538	108,568
	126,516	116,861	129	129			126,645	116,990
	118,848	118,848					118,848	118,848
	7,668	(1,987)	129	129			7,797	(1,858)
<i>Less: receipts credited to the Fund</i>								
Total cost of program	121,511	95,775	31,297	25,927	22,702	22,317	175,510	144,019
ARTS AND CULTURE PROGRAM								
Policy development and analysis	3,532	3,400					3,532	3,400
Special programs	310,698	309,912	10	9	25,164	22,411	335,872	332,332
Contributions to employee benefit plans	397	397					397	397
	314,627	313,709	10	9	25,164	22,411	339,801	336,129
	261	38					261	38
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	197	197					197	197
	61	61					61	61
Total cost of program	314,624	313,929	10	9	25,164	22,411	339,798	336,349
CANADA COUNCIL					59,883	59,883	59,883	59,883
CANADIAN BROADCASTING CORPORATION*								
CANADIAN FILM DEVELOPMENT CORPORATION*								
NATIONAL ARTS CENTRE CORPORATION**								
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION								
Broadcasting	10,214	9,277			92	34	10,306	9,311
Telecommunications	3,585	3,171					3,585	3,171
Administration	9,116	9,204	73	226			9,189	9,430
	22,915	21,652	73	226	92	34	23,080	21,912
	18,700	20,905					18,700	20,905
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	1,629	1,629					1,629	1,629
	297	297					297	297
Total cost of program	6,141	2,673	73	226	92	34	6,306	2,933
NATIONAL FILM BOARD								
National Film Board Revolving Fund	75,426	67,891	2,095	2,095	283	273	77,804	70,259
<i>Less: receipts credited to the Fund</i>	16,500	18,327					16,500	18,327
Total cost of program	58,926	49,564	2,095	2,095	283	273	61,304	51,932

Programs by Activity—Budgetary—Concluded (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
NATIONAL LIBRARY								
Administration	1,676	5,197	7	64	18	18	1,701	5,279
Library systems centre	8,112	5,295	16	213			8,128	5,508
Collections development	4,568	3,948	4	49			4,572	3,997
Public services	6,826	5,742	74	52			6,900	5,794
Cataloguing	6,716	5,439	16	17	28	19	6,760	5,475
	27,898	25,621	117	395	46	37	28,061	26,053
<i>Less:</i> receipts credited to revenue	694	607					694	607
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	4,029	4,029					4,029	4,029
	3,650	3,650					3,650	3,650
Total cost of program	34,883	32,693	117	395	46	37	35,046	33,125
NATIONAL MUSEUMS OF CANADA								
National Gallery of Canada	8,837	8,956	111	166	1	1	8,949	9,123
National Museum of Man	10,243	10,469	80	341	113	110	10,436	10,920
National Museum of Natural Sciences	6,678	7,035	75	143	96	93	6,849	7,271
National Museum of Science and Technology	5,457	5,031	73	164			5,530	5,195
National programmes	9,356	9,175	274	421	222	218	9,852	9,814
Museum assistance programmes	1,244	1,025	7	46	8,852	8,452	10,103	9,523
Administration	8,766	6,466	166	171	13	12	8,945	6,649
Contributions to employee benefit plans	4,255	4,255					4,255	4,255
	54,836	52,412	786	1,452	9,297	8,886	64,919	62,750
<i>Less:</i> revenues credited to the vote	1,100	1,051					1,100	1,051
	53,736	51,361	786	1,452	9,297	8,886	63,819	61,699
<i>Less:</i> receipts credited to revenue		125						125
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	9,478	9,478					9,478	9,478
	821	821					821	821
Total cost of program	64,035	61,535	786	1,452	9,297	8,886	74,118	71,873
PUBLIC ARCHIVES								
Administration	8,512	11,305	464	383			8,976	11,688
Archives	13,632	12,270	125	468	251	200	14,008	12,938
Records management	6,620	5,624	924	674			7,544	6,298
Technical services	3,233	2,351	198	302			3,431	2,653
Central microfilm operations	1,897	1,869	100	92			1,997	1,961
	33,894	33,419	1,811	1,919	251	200	35,956	35,538
<i>Less:</i> revenues credited to the vote	1,615	1,858					1,615	1,858
	32,279	31,561	1,811	1,919	251	200	34,341	33,680
<i>Less:</i> receipts credited to revenue		173						173
services provided without charge to other departments	10,262	10,262					10,262	10,262
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	9,408	9,408					9,408	9,408
	476	476					476	476
Total cost of program	31,901	31,010	1,811	1,919	251	200	33,963	33,129
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL								
Administration	5,370	5,023					5,370	5,023
Grants and scholarships					51,348	51,348	51,348	51,348
	5,370	5,023			51,348	51,348	56,718	56,371
<i>Less:</i> receipts credited to revenue						393		393
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	277	369					277	369
	70	70					70	70
Total cost of program	5,717	5,462			51,348	50,955	57,065	56,417

*See Volume III for details.

**See Appendix 3 for details.

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
COMMUNICATIONS PROGRAM			
Grant			
<i>Management of the radio frequency spectrum</i>	17	17	15
Canadian Radio Technical Planning Board			
Contributions			
<i>Telecommunications research</i>			
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25	25	15
Contributions to Canadian industry to assist in the creation of new commercial Telidon operating systems	1,457	1,457	6,189
<i>National telecommunications development</i>			
Contributions under the Northern Communications Assistance Program to Canadian National Telecommunications and Bell Canada for improvements in telephone service to communities in the Northwest Territories	298	297	330
Contribution to the Canadian Law Information Council for the establishment of a clearing house and repository for regulatory decisions	50	50	50
Contribution to the Canadian Captioning Development Agency to promote the use of captioning through liaison, marketing and development	100	100	200
<i>Expenditures not required for the current year</i>			40
<i>International participation</i>			
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	2,097	1,828	2,140
Contribution to the Inter-American Telecommunication Conference	28	25	
<i>Expenditures not required for the current year</i>			16
<i>Management of the radio frequency spectrum</i>			
Summer Youth Employment Program	255	224	130
Contribution to the Canadian Standards Association	10	10	
<i>Expenditures not required for the current year</i>			7
<i>Space applications</i>			
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	1,705	1,705	2,767
Contribution to the European Space Agency in respect of the Large Satellite Program to cover the costs associated with the development, manufacture and operational phases	16,660	16,579	6,420
<i>Expenditures not required for the current year</i>	22,685	22,300	21,571
	22,702	22,317	21,586
ARTS AND CULTURE PROGRAM			
Grants			
<i>Special programs</i>			
Fathers of Confederation Buildings Trust, Charlottetown, P E I	985	985	1,439
Grants to film festivals held in Canada	350	350	
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190	2,160	1,021
Grants to Canadian non-profit cultural organizations and institutions for deficit reduction, management development and for special cultural activities of national significance	4,875	4,849	6,234
Grant to Le Domaine Forget de Charlevoix Inc.	30	30	
<i>Expenditures not required for the current year</i>			893
	8,430	8,374	9,587
Contributions			
<i>Special programs</i>			
Contributions to national arts and culture service organizations	610	610	
Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance	5,934	4,434	8,300
Contribution to Toronto International (Jubilee) Festival 1984	1,500	1,350	
Contributions for the development of the Canadian book publishing industry	8,690	7,643	7,331
<i>Expenditures not required for the current year</i>			202
	16,734	14,037	15,833
	25,164	22,411	25,420
	47,866	44,728	47,006
CANADA COUNCIL			
Grant			
Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	59,883	59,883	52,941

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Grants			
<i>Broadcasting</i>			
Grants towards research under Section 18 of the Broadcasting Act	92	34	59
NATIONAL FILM BOARD			
Grants			
<i>Executive and administrative services</i>			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	10	10	10
Contributions			
<i>Distribution of films and other visual materials</i>			
Payments, in accordance with agreements, to film libraries for film distribution services	16	6	16
Transfer payments			
Payments to Quebec in respect of Reciprocal Taxation Agreement	257	257	242
	283	273	268
NATIONAL LIBRARY			
Grants			
<i>Administration</i>			
International Federation of Library Associations	8	8	8
ASTED	10	10	
<i>Expenditures not required for the current year</i>			37
<i>Cataloguing</i>			
International Serials Data System	28	19	21
	46	37	66
NATIONAL MUSEUMS OF CANADA			
Grants			
<i>National Gallery of Canada</i>			
College Art Association of America	1	1	1
<i>Museum assistance programmes</i>			
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,852	8,452	8,602
	8,853	8,453	8,603
Contributions			
<i>National Museum of Man</i>			
Student Summer and Youth Employment Program	113	110	89
<i>National Museum of Natural Sciences</i>			
Student Summer and Youth Employment Program	96	93	233
<i>National programmes</i>			
Student Summer and Youth Employment Program	222	218	167
<i>Administration</i>			
Student Summer and Youth Employment Program	13	12	
	444	433	489
	9,297	8,886	9,092
PUBLIC ARCHIVES			
Contributions			
<i>Administration</i>			
The 1982 Federal Projects Stream of Summer Canada	251	200	
<i>Expenditures not required for the current year</i>			3
	251	200	3
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL			
Grants			
<i>Grants and scholarships</i>			
Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	51,348	51,348	42,150
Total	169,066	165,389	151,585

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Communications				Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation
	Program	Government Telecommunications Agency Revolving Fund	Arts and Culture Program	Subtotal			
(1) Salaries and wages	65,373 64,599 <i>55,480</i>	5,730 5,730 <i>4,955</i>	3,176 2,950 <i>2,560</i>	74,279 73,279 <i>62,995</i>			
(1) Other personnel costs	9,769 9,653 <i>8,564</i>	889 889 <i>739</i>	474 440 <i>464</i>	11,132 10,982 <i>9,767</i>			
(2) Transportation and communications	7,057 6,533 <i>6,040</i>	107,802 107,802 <i>63,473</i>	553 464 <i>588</i>	115,412 114,799 <i>70,101</i>			
(3) Information	1,211 1,121 <i>1,358</i>	35 35 <i>1</i>	495 415 <i>188</i>	1,741 1,571 <i>1,547</i>			
(4) Professional and special services	45,208 41,849 <i>33,977</i>	1,284 1,284 <i>987</i>	2,728 2,288 <i>2,623</i>	49,220 45,421 <i>37,587</i>			
(5) Rentals	2,147 1,987 <i>1,622</i>	858 858 <i>434</i>	31 26 <i>67</i>	3,036 2,871 <i>2,123</i>			
(6) Purchased repair and upkeep	1,781 1,649 <i>1,355</i>	61 61 <i>22</i>	19 16 <i>2</i>	1,861 1,726 <i>1,379</i>			
(7) Utilities, materials and supplies	6,565 6,077 <i>6,447</i>	147 147 <i>118</i>	250 210 <i>180</i>	6,962 6,434 <i>6,745</i>			
(8) Construction and acquisition of land, buildings and works	1,501 1,389 <i>1,563</i>			1,501 1,389 <i>1,563</i>			
(9) Construction and acquisition of machinery and equipment	12,234 11,325 <i>7,571</i>	129 129 <i>178</i>	8 7 <i>34</i>	12,371 11,461 <i>7,783</i>			
(10) Grants, contributions and other transfer payments	22,702 22,317 <i>21,586</i>		25,164 22,411 <i>25,420</i>	47,866 44,728 <i>47,006</i>	59,883 59,883 <i>52,941</i>		
(12) All other expenditures	1,853 1,753 <i>228</i>	9,710 55 <i>1,431</i>	306,903 306,902 <i>6</i>	318,466 308,710 <i>1,665</i>		744,611 744,611 <i>664,619</i>	4,492 4,492 <i>1,138</i>
(1-12) Total	177,401 170,252 <i>145,791</i>	126,645 116,990 <i>72,338</i>	339,801 336,129 <i>32,132</i>	643,847 623,371 <i>250,261</i>	59,883 59,883 <i>52,941</i>	744,611 744,611 <i>664,619</i>	4,492 4,492 <i>1,138</i>
(13) Less: revenues credited to the vote	5,195 5,275 <i>5,088</i>	118,848 118,848 <i>70,041</i>		124,043 124,123 <i>75,129</i>			
Total net expenditures	172,206 164,977 <i>140,703</i>	7,797 (1,858) <i>2,297</i>	339,801 336,129 <i>32,132</i>	519,804 499,248 <i>175,132</i>	59,883 59,883 <i>52,941</i>	744,611 744,611 <i>664,619</i>	4,492 4,492 <i>1,138</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Canadian Radio- television and Telecommunications Commission	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Social Sciences and Humanities Research Council	Total
14,365		32,188	14,665	30,395	20,611	3,017	189,520
14,371		32,028	14,434	29,665	20,288	2,928	186,993
<i>12,605</i>		<i>29,118</i>	<i>12,526</i>	<i>26,779</i>	<i>17,991</i>	<i>2,552</i>	<i>164,566</i>
2,401		4,614	1,941	4,255	2,888	434	27,665
2,190		4,496	1,941	4,614	2,888	434	27,545
<i>1,982</i>		<i>4,068</i>	<i>1,764</i>	<i>4,350</i>	<i>2,648</i>	<i>390</i>	<i>24,969</i>
1,465		4,640	598	4,224	1,146	290	127,775
1,192		4,920	717	3,336	961	522	126,447
<i>1,460</i>		<i>4,426</i>	<i>586</i>	<i>3,048</i>	<i>892</i>	<i>212</i>	<i>80,725</i>
900		938	665	1,197	473	200	6,114
624		746	386	954	519	114	4,914
<i>471</i>		<i>1,090</i>	<i>354</i>	<i>1,152</i>	<i>304</i>	<i>88</i>	<i>5,006</i>
2,125		10,257	6,769	6,887	3,962	889	80,109
1,641		10,576	4,767	6,767	3,788	436	73,396
<i>1,604</i>		<i>11,168</i>	<i>3,254</i>	<i>6,802</i>	<i>2,846</i>	<i>699</i>	<i>63,960</i>
446		9,078	635	998	310	250	14,753
214		8,647	684	758	215	186	13,575
<i>412</i>		<i>7,244</i>	<i>337</i>	<i>435</i>	<i>197</i>	<i>179</i>	<i>10,927</i>
120		1,450	176	597	1,290	11	5,505
191		1,102	109	1,241	1,493	35	5,897
<i>107</i>		<i>647</i>	<i>112</i>	<i>936</i>	<i>961</i>	<i>22</i>	<i>4,164</i>
923		4,308	2,194	3,791	2,371	250	20,799
1,070		4,388	2,504	3,077	2,160	221	19,854
<i>988</i>		<i>6,037</i>	<i>2,042</i>	<i>3,045</i>	<i>1,923</i>	<i>208</i>	<i>20,988</i>
				49			1,550
				1			1,390
				9			<i>1,572</i>
73		2,095	117	737	1,811	29	17,233
226		2,095	395	1,451	1,919	147	17,694
<i>180</i>		<i>1,979</i>	<i>536</i>	<i>1,344</i>	<i>1,684</i>	<i>105</i>	<i>13,611</i>
92		283	46	9,297	251	51,348	169,066
34		273	37	8,886	200	51,348	165,389
<i>59</i>		<i>268</i>	<i>66</i>	<i>9,092</i>	<i>3</i>	<i>42,150</i>	<i>151,585</i>
170	15,797	7,953	255	2,492	843		1,095,079
159	15,797	988	79	2,000	1,107		1,077,943
<i>4</i>	<i>14,317</i>	<i>527</i>	<i>60</i>	<i>2,655</i>	<i>1,572</i>		<i>686,557</i>
23,080	15,797	77,804	28,061	64,919	35,956	56,718	1,755,168
21,912	15,797	70,259	26,053	62,750	35,538	56,371	1,721,037
<i>19,872</i>	<i>14,317</i>	<i>66,572</i>	<i>21,637</i>	<i>59,647</i>	<i>31,021</i>	<i>46,605</i>	<i>1,228,630</i>
		16,500	1,100	1,615			143,258
		18,327	1,051	1,858			145,359
		<i>16,771</i>	<i>1,116</i>	<i>1,619</i>			<i>94,635</i>
23,080	15,797	61,304	28,061	63,819	34,341	56,718	1,611,910
21,912	15,797	51,932	26,053	61,699	33,680	56,371	1,575,678
<i>19,872</i>	<i>14,317</i>	<i>49,801</i>	<i>21,637</i>	<i>58,531</i>	<i>29,402</i>	<i>46,605</i>	<i>1,133,995</i>

Revenue

	1982-83	1981-82		1982-83	
	\$	\$		\$	\$
DEPARTMENT			Details		
Summary			Non-Tax Revenue—		
Non-Tax Revenue—			Refunds of previous years' expenditure:		
Return on investments.....	3,000,000	2,550,000	Refunds of previous years' expenditure.....	28,136	
Refunds of previous years' expenditure.....	893,300	1,164,993	Adjustment to prior year's Payables at Year		
Services and service fees.....	2,061,026	379,223	End (PAYE).....	66,148	94,284
Privileges, licences and permits.....	17,728,248	10,384,884			
Proceeds from sales.....	34,960	15,259	Services and service fees:		
Other non-tax revenue.....	5,418,127	148,884	Reproduction of materials from the National		
Total.....	29,135,661	14,643,243	Library collection.....		507,190
			Other non-tax revenue:		
	1982-83		Collection of monies for sales other than		
	\$	\$	reproduction.....		5,765
Details					
Non-Tax Revenue—				1982-83	1981-82
Return on investments:				\$	\$
Loans, investments and advances—			NATIONAL MUSEUMS OF CANADA		
Other—			Summary		
Private sector enterprises—			Non-Tax Revenue—		
Telesat Canada—Dividends.....		3,000,000	Refunds of previous years' expenditure.....	123,145	131,334
Refunds of previous years' expenditure:			Services and service fees.....	250	60
Refunds of previous years' expenditure.....	116,878		Proceeds from sales.....	213	44,786
Adjustment to prior year's Payables at Year			Other non-tax revenue.....	1,763	51,579
End (PAYE).....	776,422		Total.....	125,371	227,759
		893,300			
Other non-tax revenue:				1982-83	
Refund to Consolidated Revenue Fund relat-				\$	\$
ing to a sale of Canadian Broadcasting			Details		
Corporation property.....	4,999,843		Non-Tax Revenue—		
Sundries.....	418,284		Refunds of previous years' expenditure:		
		5,418,127	Refunds for merchandise from supplies and		
	1982-83	1981-82	miscellaneous cancelled cheques.....	41,745	
	\$	\$	Adjustment to prior year's Payables at Year		
			End (PAYE).....	81,400	123,145
CANADIAN RADIO-TELEVISION AND TELE-					
COMMUNICATIONS COMMISSION			Proceeds from sales:		
Summary			Sales of slides, photographs, etc. from within		
Non-Tax Revenue—			the Corporation.....		213
Refunds of previous years' expenditure.....	27,012	229,516			
Privileges, licences and permits.....	20,874,564	18,230,640		1982-83	1981-82
Other non-tax revenue.....	2,944			\$	\$
Total.....	20,904,520	18,460,156	PUBLIC ARCHIVES		
			Summary		
		1982-83	Non-Tax Revenue—		
		\$	Refunds of previous years' expenditure.....	17,653	115,638
Details			Services and service fees.....	142,606	140,005
Non-Tax Revenue—			Other non-tax revenue.....	13,084	20,169
Privileges, licences and permits:			Total.....	173,343	275,812
Broadcasting licence fees.....		20,874,564			
				1982-83	
	1982-83	1981-82		\$	\$
	\$	\$	Details		
NATIONAL LIBRARY			Non-Tax Revenue—		
Summary			Refunds of previous years' expenditure:		
Non-Tax Revenue—			Refunds of previous years' expenditure.....	11,217	
Refunds of previous years' expenditure.....	94,284	121,731	Adjustment to prior year's Payables at Year		
Services and service fees.....	507,190	285,899	End (PAYE).....	6,436	17,653
Other non-tax revenue.....	5,765	5,584			
Total.....	607,239	413,214	Services and service fees:		
			Reproduction of documents in the Public		
			Archives collection.....		142,606

Revenue—Concluded

	1982-83	1981-82
	\$	\$
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	393,022	258,713
	<hr/>	
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of overpayment and unspent monies on grants and scholarships	390,997	
Refunds of previous year's operating expendi- ture	359	
Adjustment to prior year's Payables at Year End (PAYE)	1,666	
	<hr/>	<hr/>
		393,022

Appendix 1

Canada Council

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS
AND
MEMBERS OF THE CANADA COUNCIL

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1983 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 17, 1983

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Cash and short-term deposits	8,348	1,851	Approved grants payable	15,639	13,771
Accrued interest	1,735	1,582	Accounts payable and accrued liabilities	1,403	1,332
Accounts receivable	88	327	Deferred revenue	133	64
Investments (Note 3)	71,233	76,111	Due to Special Funds (Note 5)	5,366	4,772
				22,541	19,939
			EQUITY		
			Fund capital		
			Principal, established pursuant to Section 14 of the Act	50,000	50,000
			Accumulated net gains on disposal of investments	4,534	5,128
				54,534	55,128
			Surplus		
			Appropriated	3,600	3,100
			Unappropriated	729	1,704
				4,329	4,804
				58,863	59,932
	81,404	79,871		81,404	79,871

Approved by the Council:

CLAUDE GAUTHIER
Treasurer

TIMOTHY PORTEOUS
Director

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Cash and short-term deposits	2,255	1,293	Approved grants payable	1,213	1,227
Accrued interest	276	260			
Due from Endowment Account (Note 5)	5,366	4,772			
Investments (Note 4)	12,106	12,855			
			EQUITY		
			Fund capital		
			Principal	18,340	17,501
			Accumulated net gains on disposal of investments	60	94
				18,400	17,595
			Unappropriated surplus	390	358
				18,790	17,953
	20,003	19,180		20,003	19,180

Approved by the Council:

CLAUDE GAUTHIER
*Treasurer*TIMOTHY PORTEOUS
Director

Appendix 1—Continued

Canada Council—Continued

ENDOWMENT ACCOUNT

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Revenue		
Parliamentary grant	59,883	52,941
Interest and dividends	10,846	10,576
Art Bank rental fees (Note 7)	497	400
Cancelled grants, approved in previous years, and refunds	304	271
	71,530	64,188
Expenditure		
Arts		
Grants and services	59,979	52,061
Administration (Schedule)	4,769	4,563
Works of art (Note 7)	775	504
	65,523	57,128
Canadian Commission for UNESCO		
Administration (Schedule)	680	658
Grants	180	132
	860	790
General administration (Schedule)	5,622	4,911
	72,005	62,829
Excess of revenue over expenditure (expenditure over revenue)	(475)	1,359

ENDOWMENT ACCOUNT

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	Fund capital				Surplus			
	Principal	Accumulated net gains on disposal of investments	Total		Appropriated	Unappropriated	Total	
			1983	1982			1983	1982
Balance at beginning of the year	50,000	5,128	55,128	54,295	3,100	1,704	4,804	3,445
Net gains (losses) on disposal of investments		(594)	(594)	833				
Excess of revenue over expenditure (expenditure over revenue)						(475)	(475)	1,359
Appropriation					500	(500)		
Balance at end of the year	50,000	4,534	54,534	55,128	3,600	729	4,329	4,804

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

STATEMENT OF REVENUE AND EXPENDITURE AND EQUITY
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	Izaak Walton Killam Memorial Fund for Advanced Studies	Killam Special Scholarship Fund	Molson Prize Fund	Lynch- Staunton Fund	John B.C. Watkins Estate	Vida Peene Estate	Total	
							1983	1982
REVENUE AND EXPENDITURE								
Revenue								
Interest and dividends	1,378	289	87	99	20	85	1,958	1,863
Gift								25
	1,378	289	87	99	20	85	1,958	1,888
Expenditure								
Grants	960	210	140	52		85	1,447	1,511
Administration	109	28	3				140	129
Net losses on disposal of investments	186						186	110
	1,255	238	143	52		85	1,773	1,750
Excess of revenue over expenditure (expenditure over revenue)								
	123	51	(56)	47	20		185	138
EQUITY								
Fund capital								
Principal								
Balance at beginning of the year	12,778	2,524	900	699		600	17,501	17,147
Cash received		686					686	212
Net income capitalized	127	26					153	142
Balance at end of the year ..	12,905	3,236	900	699		600	18,340	17,501
Accumulated net gains on disposal of investments								
Balance at beginning of the year		27	10	57			94	47
Net gains (losses) on disposal of investments		(19)	(7)	(8)			(34)	47
Balance at end of the year ..		8	3	49			60	94
	12,905	3,244	903	748		600	18,400	17,595
Unappropriated surplus								
Balance at beginning of the year	4	18	71	199	66		358	362
Excess of revenue over expenditure (expenditure over revenue)	123	51	(56)	47	20		185	138
Net income capitalized	(127)	(26)					(153)	(142)
Balance at end of the year		43	15	246	86		390	358
	12,905	3,287	918	994	86	600	18,790	17,953

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. Authority and objectives

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of \$50,000,000. It is not an agent of Her Majesty. The objectives of the Council are to foster and promote the study and enjoyment of, and the production of works in the arts and, in particular, but without limiting the generality of the foregoing, the Council may, in furtherance of its objectives:

- (a) assist, co-operate with and enlist the aid of organizations, the objectives of which are similar to any of the objectives of the Council;
- (b) provide, through appropriate organizations or otherwise, for grants, scholarships or loans to persons in Canada for study or research in the arts in Canada or elsewhere or to persons in other countries for study or research in the arts in Canada;
- (c) make awards to persons in Canada for outstanding accomplishment in the arts;
- (d) arrange for and sponsor exhibitions, performances and publications of works in the arts;
- (e) exchange with other countries or organizations or persons therein knowledge and information respecting the arts; and
- (f) arrange for representation and interpretation of Canadian arts in other countries.

2. Accounting policies

(a) Basis of accounting

Revenue and expenditure are recorded on an accrual basis except for dividends and employee termination benefits which are recorded on a cash basis.

(b) Investments

Bonds, debentures, equities and mortgages are valued at cost.

(c) Gains and losses on disposal of investments

Net gains on disposal of investments are credited to the Fund capital—Accumulated net gains on disposal of investments. Net losses on disposal of investments are charged against this account to the extent of the balance available in the Account. In the event that losses exceed the balance available in the Account, the excess is recorded as to expenditure in the year of realization.

(d) Participation in Endowment Account's investment transactions

The portfolios of three Special Funds (Killam Special Scholarship Fund, Molson Prize Fund and Lynch-Staunton Fund) were merged on October 1, 1980 with the portfolio of the Endowment Account. The participation of each Fund is calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest earned and dividends received and realized gains or losses on disposal of investments are allocated to each Fund based on the percentages established at the beginning of each quarter.

(e) Appropriation to reserve

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Appropriations to this reserve are approved by the Council.

(f) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(g) Grants

Grants approved by the Council are recorded as expenditure in the year determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For the Special Funds, such items are deducted from the grants expenditure.

(h) Works of art

Purchases of works of art are recorded as expenditure in the year of acquisition.

(i) Furniture and equipment

Purchases of furniture and equipment are shown as administration expenditure in the year of acquisition.

(j) Special Funds

Except for the parliamentary grant, all monies or properties received by the Council pursuant to Section 20 of the Canada Council Act are accounted for as Special Funds.

3. Investments—Endowment Account

	1983		1982	
	Cost	Market value	Cost	Market value
(in thousands of dollars)				
Bonds and debentures	46,055	48,069	50,699	44,196
Equities	20,383	29,977	19,745	21,346
Mortgages	4,795	3,740	5,667	3,315
	71,233	81,786	76,111	68,857

4. Investments—Special Funds

	1983		1982	
	Cost	Market value	Cost	Market value
(in thousands of dollars)				
Bonds and debentures	8,292	8,384	9,066	7,348
Equities	3,377	4,971	3,339	3,652
Mortgages	437	285	450	212
	12,106	13,640	12,855	11,212

5. Due to Special Funds/Due from Endowment Account

These accounts represent investments, accrued interest and short-term deposits relating to certain Special Funds, less administration charges of the Izaak Walton Killam Memorial Fund.

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983—Continued

	1983	1982
	(in thousands of dollars)	
Killam Special Scholarship Fund	3,405	2,814
Lynch-Staunton Fund	1,051	1,019
Molson Prize Fund	1,018	1,032
	5,474	4,865
Izaak Walton Killam Memorial Fund	(108)	(93)
	5,366	4,772

6. Bequests and gifts

(a) Izaak Walton Killam Memorial Fund for Advanced Studies

A bequest of \$12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming any such Killam Trust shall thereupon be paid over to certain universities which have also benefited under the will".

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Killam Special Scholarship Fund

A gift of \$4,353,609 was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company redeemable over a period of years. To March 31, 1983, the Council has received proceeds from the redemption of these preferred shares amounting to \$3,133,338 including \$686,402 redeemed during the year (1982—\$211,852). The unredeemed portion of \$1,220,271 is recorded as an investment-Special Funds at a nominal value of \$1. These proceeds have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

The Fund also includes common shares in a company whose major assets have been sold. The Council's share of the proceeds of the sale is approximately \$9,000,000 and is expected to be received over the next two years.

(c) Molson Prize Fund

Gifts of \$900,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians

"for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". The value of each prize is \$25,000 or as determined by the Council, without restriction as to its use by the recipient.

(d) Lynch-Staunton Fund

An unconditional bequest of \$699,066 was received from the estate of the late V.M. Lynch-Staunton. A fund was established, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins Estate

A bequest was received of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefore for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". The bequest is recorded as an investment-Special Funds at a nominal value of \$1.

(f) J.P. Barwick Estate

A bequest of what may amount to \$31,500 was made by the late J.P. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied only for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is recorded as an investment-Special Funds at a nominal value of \$1.

(g) Edith Davis Webb Estate

A bequest of what may amount to \$400,000 was made by the late Mrs. Edith Davis Webb. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Canada Council is "to be used for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine". The bequest is recorded as an investment-Special Funds at a nominal value of \$1.

(h) Vida Peene Estate

A bequest of \$599,761 was made by the late Vida Peene, a past member of the Council. The earnings from this bequest are to be paid annually to several organizations as listed in her will.

(i) Kathleen Coburn

A gift of \$100 was received from Miss Kathleen Coburn, and is part of a promise of a larger bequest, the amount of which cannot be determined at this time. When this bequest is in hand, it will provide for exchanges of scholars between Israel and Canada. As at March 31, 1983, the total equity amounted \$179 (1982—\$159).

Appendix 1—Concluded**Canada Council—Concluded****NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1983—*Concluded***7. Art Bank**

In 1972, the Canada Council Art Bank was established to develop a collection of works of art for use in federal offices and public buildings on a rental basis. Works of art acquired to March 31, 1983 total approximately \$7,831,000, including \$775,000 purchased during the year (1982—\$504,000).

8. Lease agreement

The Council has entered into a lease agreement for office space which expires in October 1986. The annual base rental payment to the end of the lease is \$881,000.

9. Contingency

On termination of employment, employees of the Council are entitled to certain benefits provided under Council's policy. The cost of these benefits is expensed in the year in which they are paid. As at March 31, 1983, the maximum liability under this policy is estimated at \$653,000. No provision has been recorded in the accounts.

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation. Adjudication costs previously reported under administration expenditure for arts are now reported as grants and service under arts. As at March 31, 1983, these costs amounted to \$1,205,000 (1982—\$989,000).

ENDOWMENT ACCOUNT**SCHEDULE OF ADMINISTRATION EXPENDITURE**

FOR THE YEAR ENDED MARCH 31, 1983

(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total	
				1983	1982
Salaries and wages	3,651	502	2,317	6,470	6,009
Employee benefits	396	51	359	806	666
Rent and maintenance	80		906	986	832
Communications			867	867	612
Staff travel	529	25	97	651	668
Professional services	50		273	323	263
Council meetings including members' honoraria		58	231	289	264
Printing, publications and duplicating			182	182	287
Data processing	13		151	164	222
Office supplies and expenses		44	92	136	139
Furniture and equipment			108	108	26
Freight and storage	39			39	24
Safekeeping charges			35	35	51
Sundry	11		4	15	69
	4,769	680	5,622	11,071	10,132

Appendix 2

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. The financial transactions contained in these financial statements have been subjected to a test audit by representatives of the Auditor General.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimate and judgement and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts, is consistent with that in these financial statements, unless indicated otherwise.

The ADM, Financial Management develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. The Fund is managed on a cost revenue dependent basis and all costs are allocated, on an equitable basis, to the users of telecommunications services and recovered on a timely basis. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers and with the staff of the Auditor General's office. The Fund was subjected to a comprehensive audit by the Office of the Auditor General in fiscal year 1982-83.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organization arrangements that

provide appropriate divisions of responsibility, and by a high standard of internal communications aimed at ensuring that regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. As part of a five-year plan for information processing in GTA, the cost allocation, billing and other financial systems are being reviewed to permit more accurate, timely and equitable billings for government departments and agencies.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

R. GIROUX
Assistant Deputy Minister, Financial Management
Department of Communications
(Senior financial officer)

July 28, 1983

STATEMENT OF NET (INCOME) EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net (profit) loss for the year.....	77	(1,202)	204	1,374
Less: depreciation, loss on disposal of fixed assets and provision for employee termination benefits	77	241	54	161
Operating requirements		(1,443)	150	1,213
Net capital acquisitions	174	129	174	183
Working capital change and other reconciling items	1,404	(544)	1,031	901
Net (income) expenditure	1,578	(1,858)	1,355	2,297

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS	1983	1982	FUND LIABILITIES	1983	1982
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities	12,380,353	10,346,266
Federal Government	18,953,340	14,812,378	Outside parties	65,166	46,860
Outside parties	2,785,988	1,006,953	Federal Government		
Advances to employees		75	Current portion of the provision for employee termination benefits (Note 4)	29,448	8,367
Deferred expenditures	34,371		Deferred revenue	1,165,750	
	21,773,699	15,819,406		13,640,717	10,401,493
Fixed assets at cost (Note 3)	623,801	496,433	Long-term liability		
Less: accumulated depreciation	301,671	231,912	Provision for employee termination benefits (Note 4)	465,048	374,323
	322,130	264,521			
	22,095,829	16,083,927	EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	8,424,192	6,948,345
			Accumulated deficit	(434,128)	(1,640,234)
				7,990,064	5,308,111
				22,095,829	16,083,927

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Government Telecommunications Agency Revolving
Fund—ContinuedSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Telecommunication services	116,375,065	71,177,231
Expenses		
Operating		
Intercity network	48,410,589	40,812,116
Customized services	47,814,987	12,623,567
Operators' services	5,031,136	4,337,834
Government data network	4,341,794	4,271,760
Local shared services	1,351,455	1,162,730
Interest charges	643,243	484,260
Directory services	441,600	405,329
Leased space	118,964	114,946
Other	84,769	200,541
	108,238,537	64,413,083
Engineering support		
Salaries and employee benefits	4,340,489	3,515,658
Rental building and equipment	299,138	138,313
Professional services	106,743	53,606
Travel and removal	105,799	99,485
Office materials and supplies	22,527	15,379
Telephone and freight	19,582	16,715
Other	17,743	4,929
	4,912,021	3,844,085
Administration		
Salaries and employee benefits	2,193,648	1,924,268
Rental building and equipment	510,841	257,004
Professional services	324,731	250,756
Telephone and freight	166,385	154,416
Depreciation	70,274	57,892
Travel and removal	64,373	77,226
Office materials and supplies	55,136	48,479
Repairs	44,518	16,540
Other	43,349	20,807
Information	33,867	558
Loss on disposal of fixed assets	1,355	483
	3,508,477	2,808,429
	116,659,035	71,065,597
Net loss (profit) before extraordinary item	283,970	(111,634)
Extraordinary item—Settlement of terminated contract		1,485,822
—Receipt of appropriation for reimbursement of extraordinary item (Note 1)	(1,485,822)	
Net (profit) loss	(1,201,852)	1,374,188

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year, unadjusted	1,640,234	(22,247)
Prior year adjustment		288,293
Balance, beginning of year as restated	1,640,234	266,046
Net (profit) loss for the year	(1,201,852)	1,374,188
Contribution of fixed assets	(4,254)	
Balance, end of year	434,128	1,640,234

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sources of working capital		
Operations		
Net profit for the year before extraordinary item		111,634
Add: items not requiring use of funds		
depreciation		57,892
loss on disposal of fixed assets		483
provision for employee termination benefits		102,611
		272,620
Increase in the accumulated net charge against the Fund's authority	1,475,847	1,578,342
Receipt of appropriation for reimbursement of extraordinary item	1,485,822	
Contribution of fixed assets	4,254	
	2,965,923	1,850,962
Uses of working capital		
Operations		
Net loss for the year before extraordinary item	283,970	
Less: items not requiring use of funds		
depreciation	70,274	
loss on disposal of fixed assets	1,355	
provision for employee termination benefits	169,571	
	42,770	
Approved settlement of terminated contract		1,485,822
Purchase of fixed assets	129,238	182,860
Payments on and change in the current portion of the provision for employee termination benefits	78,846	
	250,854	1,668,682
Increase in working capital	2,715,069	182,280
Working capital, beginning of year	5,417,913	5,235,633
Working capital, end of year	8,132,982	5,417,913
Changes in working capital components:		
Increase in accounts receivable	5,919,922	6,221,444
Increase in deferred expenditures	34,371	
(Increase) in accounts payable	(2,052,393)	(6,047,378)
(Increase) decrease in current portion of the provision for employee termination benefits	(21,081)	8,214
(Increase) in deferred revenue	(1,165,750)	
	2,715,069	182,280

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	8,424,192	6,948,345
Add: PAYE charges against the appropriation account after March 31	12,445,691	10,037,906
Deduct: amounts credited to the appropriation account after March 31	18,524,329	12,782,661
Net authority used, end of year	2,345,554	4,203,590
Authority limit	12,000,000	12,000,000
Unused authority carried forward	9,654,446	7,796,410

Appendix 2—Concluded

Government Telecommunications Agency Revolving
Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

1. Authority and purpose

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. This authority was increased to \$12,000,000 by Appropriation Act No. 4, 1981-82. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of \$1,485,822 was credited to the Fund for a payment to Bell Canada for a terminated contract. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

2. Significant accounting policies and practices

Fixed assets

Depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%).

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisi- tion	Disposals	Balance at end of year
	\$	\$	\$	\$
Office equipment	311,361	108,375		419,736
Furniture and fix- tures	156,885	20,863	1,870	175,878
Automobiles	28,187			28,187
	496,433	129,238	1,870	623,801

Accumulated depreciation	Balance at beginning of year	Deprecia- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Office equipment	132,121	57,523		189,644
Furniture and fix- tures	82,963	9,343	515	91,791
Automobiles	16,828	3,408		20,236
	231,912	70,274	515	301,671

4. Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

5. Reclassification of items in previous period financial statements

Certain 1982 figures in the Statement of Operations and the Balance Sheet have been reclassified to conform to the 1983 presentation.

Appendix 3

National Arts Centre Corporation

AUDITOR'S REPORT

THE HONOURABLE PAULINE MCGIBBON, C. C.
CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1982 and the statements of revenues and expenses, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the changes in accounting for parliamentary appropriations and extraordinary building repairs as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding period.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
November 2, 1982

BALANCE SHEET AS AT AUGUST 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Short-term investments (Note 4)	13,299,834	10,880,800	Bank overdraft	24,856	4,426
Accounts receivable (Note 5)	1,067,501	1,025,815	Accounts payable and accrued liabilities		
Costs of programmes in progress	448,577	279,739	(Note 7)	1,919,452	1,509,321
Inventories (Note 6)	325,090	331,549	Deferred revenues (Note 8)	1,588,242	1,060,402
Prepaid expenses	303,515	230,995	Deferred parliamentary appropriations		
			Operating (Note 9)	7,942,100	6,952,200
			Extraordinary building repairs (Note 10)	3,318,868	1,979,655
				14,793,518	11,506,004
			Accrued employee termination benefits	263,005	225,502
				15,056,523	11,731,506
			EQUITY OF CANADA		
			Surplus		
			Appropriated	387,994	385,000
			Unappropriated		632,392
				387,994	1,017,392
	15,444,517	12,748,898		15,444,517	12,748,898

Approved by Management:

DONALD MACSWEEN
Director General

RON BLACKBURN
*Assistant Director General
Finance and Administration*

Approved by the Board of Trustees:

PAULINE MCGIBBON
Chairman

CLAUDE FRENETTE
Vice-Chairman

Appendix 3—Continued

National Arts Centre Corporation—Continued

STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED AUGUST 31, 1982

	1982 (12 months)	1981 (5 months)
	\$	\$
Operating revenues		
Performing arts programmes (Schedule 1)	5,412,247	2,506,615
Restaurants (Schedule 2)	2,130,804	1,048,014
Garage (Schedule 3)	1,036,195	367,164
Rentals	255,351	89,375
Other	599,679	251,471
	9,434,276	4,262,639
Operating expenses		
Performing arts programmes (Schedule 1)	11,094,816	4,642,609
Restaurants (Schedule 2)	2,139,733	988,603
Garage (Schedule 3)	325,516	127,282
General and administration (Schedule 4)	10,763,446	4,047,346
	24,323,511	9,805,840
Excess of operating expenses over operating revenues	14,889,235	5,543,201
Other income		
Interest on investments	1,417,282	488,854
Regional municipal grant	217,455	
	1,634,737	488,854
Excess of expenses over revenues before parliamentary appropriation—Operating and extraordinary items	13,254,498	5,054,347
Parliamentary appropriation—Operating (Note 9)	12,625,100	4,965,800
Excess of expenses over revenues before extraordinary items	629,398	88,547
Extraordinary items		
Building repairs	1,433,787	103,644
Parliamentary appropriation—Extraordinary building repairs (Note 10)	1,433,787	103,644
Excess of expenses over revenues	629,398	88,547

STATEMENT OF EQUITY
FOR THE YEAR ENDED AUGUST 31, 1982

	1982 (12 months)	1981 (5 months)
	\$	\$
Surplus		
Appropriated		
Reserve for major repairs and capital acquisitions		
Balance at beginning of the year	385,000	285,000
Transfer to unappropriated surplus for major repairs	(43,960)	
Appropriation during the year	46,954	100,000
Balance at end of the year	387,994	385,000
Unappropriated		
Balance at beginning of the year	632,392	820,939
Excess of expenses over revenues	(629,398)	(88,547)
	2,994	732,392
Transfer from appropriated surplus for major repairs	43,960	
	46,954	732,392
Appropriation during the year	(46,954)	(100,000)
Balance at end of the year		632,392
	387,994	1,017,392

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1982

	1982 (12 months)	1981 (5 months)
	\$	\$
Funds provided		
Parliamentary appropriations		
Operating	12,625,100	4,965,800
Extraordinary building repairs	1,433,787	103,644
Interest on investments and regional municipal grant	1,634,737	488,854
	15,693,624	5,558,298
Funds applied		
Excess of operating expenses over operating revenues	14,889,235	5,543,201
Item not requiring an outlay of funds		
Increase in accrued employee termination benefits	(37,503)	(45,239)
Funds utilized by operations	14,851,732	5,497,962
Extraordinary building repairs	1,433,787	103,644
	16,285,519	5,601,606
Decrease in working capital	(591,895)	(43,308)
Working capital at beginning of the year	1,242,894	1,286,202
Working capital at end of the year	650,999	1,242,894

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1982

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and at the request of the Government of Canada or the Canada Council, arrange for performance elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years commencing June 1, 1969. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the expenses of the Corporation do not include any charge for rent.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

Appendix 3—Continued

National Arts Centre Corporation—Continued

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1982—Continued

(b) Short-term investments

Short-term investments comprising term deposits, bankers' acceptances and other temporary investments are carried at cost which approximates market value.

(c) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(d) Costs of programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to general and administration expenses in the year in which they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (restaurants) or replacement cost (production).

(f) Deferred revenues

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Deferred revenue also includes unredeemed gift certificates, exchange vouchers, credit notes and other revenue applicable to the next year. Gift certificates, exchange vouchers and credit notes not redeemed within three years of the current year are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(g) Operating expenses—Restaurants and garage

Operating expenses of the restaurants and garage do not include costs relating to building maintenance, utilities and capital acquisitions. These costs are included in general and administration expenses.

(h) Capital acquisitions

Capital acquisitions, including leasehold improvements, are charged to expense in the year they are acquired.

(i) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total debt and are recorded on a current basis.

(j) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(k) Parliamentary appropriations

The parliamentary appropriation for operating, received during the year ended August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. Accordingly, as the amount received up to August 31 represents the total appropriation, 7/12ths is deferred to the following year and the balance, along with the amount deferred from the previous year, is credited to revenue in the current year.

The parliamentary appropriation received for extraordinary building repairs is considered as deferred revenue until used. An equal amount of the repairs incurred during the year, shown as an extraordinary item, is also transferred to revenue as an extraordinary item. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

3. Changes in accounting policies

(a) Parliamentary appropriation for operating

To better reflect the results of its operations, the Corporation, during the year, retroactively adopted the accounting policy of crediting the parliamentary appropriation for operating to revenue. Previously, this appropriation was credited to equity. As a result of this change, the excess of expenses over revenues for the year ended August 31, 1982 was reduced by \$12,625,100 and \$4,965,800 for the period ended August 31, 1981. There is no effect on equity as at August 31, 1982 and 1981.

(b) Extraordinary building repairs

During the year, the Corporation adopted the accounting policy of charging extraordinary building repairs to expense and crediting an equal amount of the applicable parliamentary appropriation to revenue; the excess of the parliamentary appropriation received over repairs incurred is treated as a current liability. As a result of this change, working capital and equity as at August 31, 1982 were reduced by \$3,318,868 (1981—\$1,979,655). There is no effect on the excess of expenses over revenues for the periods ended August 31, 1982 and 1981.

4. Short-term investments

Short-term investments include \$50,000 in deposit certificates as security for the payment of fees to artists as required by a union.

5. Accounts receivable

	1982	1981
	\$	\$
Customers' accounts.....	571,183	644,516
Allowance for bad debts	(18,117)	(15,578)
Accrued interest	553,066	628,938
Grants	357,227	304,320
Loans to musicians	72,485	9,300
Claims	63,014	34,149
Other	4,524	30,158
	17,185	18,950
	1,067,501	1,025,815

Appendix 3—Continued

National Arts Centre Corporation—Continued

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1982—Concluded

6. Inventories

	1982	1981
	\$	\$
Production—Materials applicable to performing arts programmes	239,776	224,033
Restaurants—Food and beverages	85,314	107,516
	<u>325,090</u>	<u>331,549</u>

7. Accounts payable and accrued liabilities

	1982	1981
	\$	\$
Trade	1,013,349	849,780
Accrued salaries and annual leave	400,155	320,200
Payroll deductions and sales tax	354,218	339,341
Holdbacks on contracts	151,730	
	<u>1,919,452</u>	<u>1,509,321</u>

8. Deferred revenues

	1982	1981
	\$	\$
Tickets sold prior to the end of the year for programmes in progress	1,462,296	943,709
Unredeemed gift certificates, exchange vouchers and credit notes, net	97,920	91,493
Other	28,026	25,200
	<u>1,588,242</u>	<u>1,060,402</u>

9. Parliamentary appropriation—Operating

	1982	1981
	\$	\$
Deferred from the previous year	6,952,200	
Received during the year	13,615,000	11,918,000
Credited to revenue for the year	(12,625,100)	(4,965,800)
Deferred to the following year	<u>7,942,100</u>	<u>6,952,200</u>

10. Parliamentary appropriation—Extraordinary building repairs

	1982	1981
	\$	\$
Deferred from the previous year	1,979,655	275,299
Received during the year	2,773,000	1,808,000
Credited to revenue for the year	(1,433,787)	(103,644)
Deferred to the following year	<u>3,318,868</u>	<u>1,979,655</u>

11. Lease commitments

Future minimum payments under operating leases as at August 31, 1982 amounted to \$692,773 and are payable as follows:

Year end	Amount
	\$
1983	298,148
1984	175,668
1985	140,949
1986	78,008
	<u>692,773</u>

12. Previous period's figures

Certain figures for the year ended August 31, 1981 have been reclassified to conform to the presentation adopted for the year ended August 31, 1982.

Appendix 3—Continued

National Arts Centre Corporation—Continued

SCHEDULE OF REVENUES AND EXPENSES—PERFORMING ARTS PROGRAMMES
FOR THE YEAR ENDED AUGUST 31, 1982

SCHEDULE 1

	Dance and Variety		Music		Theatre		Festival		Total	
	1982 (12 months)	1981 (5 months)	1982 (12 months)	1981 (5 months)	1982 (12 months)	1981 (5 months)	1982 (12 months)	1981 (5 months)	1982 (12 months)	1981 (5 months)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Box office	2,802,223	1,157,870	786,123	154,696	912,099	437,137	438,624	395,803	4,939,069	2,145,506
Specific grants			10,300		8,075	9,600			18,375	9,600
Recovery of costs	13,032	75,025	188,130	148,626	7,770	13,068	42,227	35,265	251,159	271,984
Other			139,503	42,683	37,104	36,842	27,037		203,644	79,525
	2,815,255	1,232,895	1,124,056	346,005	965,048	496,647	507,888	431,068	5,412,247	2,506,615
Expenses										
Direct costs										
Talent, performers and musicians	2,291,953	848,364	2,414,715	646,583	893,943	295,369	663,151	616,576	6,263,762	2,406,892
Set, prop, sound and stage crew	362,131	181,510	201,987	41,109	1,476,055	728,666	685,680	310,134	2,725,853	1,261,419
Wardrobe					186,932	107,192	158,154	114,292	345,086	221,484
Artistic, creative and professional services	2,326		10,028	3,141	257,817	122,704	137,065	80,426	407,236	206,271
Theatre and other production	100,044	47,522	72,148	20,132	151,590	82,174	28,035	27,086	351,817	176,914
	2,756,454	1,077,396	2,698,878	710,965	2,966,337	1,336,105	1,672,085	1,148,514	10,093,754	4,272,980
Advertising costs										
Performances	236,902	87,767	93,488	12,473	169,386	75,340	120,826	110,557	620,602	286,137
Subscriptions	64,707	10,016	195,126	25,452	120,627	48,024			380,460	83,492
	301,609	97,783	288,614	37,925	290,013	123,364	120,826	110,557	1,001,062	369,629
	3,058,063	1,175,179	2,987,492	748,890	3,256,350	1,459,469	1,792,911	1,259,071	11,094,816	4,642,609
Excess of expenses over revenues (revenues over expenses)	242,808	(57,716)	1,863,436	402,885	2,291,302	962,822	1,285,023	828,003	5,682,569	2,135,994

SCHEDULE OF REVENUES AND EXPENSES—
RESTAURANTS
FOR THE YEAR ENDED AUGUST 31, 1982

SCHEDULE 2

	1982 (12 months)	1981 (5 months)
	\$	\$
Revenues		
Food	1,162,596	549,191
Beverages	944,872	485,892
Other	23,336	12,931
	2,130,804	1,048,014
Expenses		
Cost of sales		
Food	463,139	216,760
Beverages	309,864	152,759
	773,003	369,519
General and administration		
Salaries, wages and employee benefits	1,128,695	511,059
Supplies and equipment rental	167,637	70,801
Other	70,398	37,224
	1,366,730	619,084
	2,139,733	988,603
Excess of expenses over revenues (revenues over expenses)	8,929	(59,411)

SCHEDULE OF REVENUES AND EXPENSES—
GARAGE
FOR THE YEAR ENDED AUGUST 31, 1982

SCHEDULE 3

	1982 (12 months)	1981 (5 months)
	\$	\$
Revenues		
Parking	1,034,259	364,964
Other	1,936	2,200
	1,036,195	367,164
Expenses		
Salaries, wages and employee benefits	302,384	124,187
Other	23,132	3,095
	325,516	127,282
Excess of revenues over expenses	710,679	239,882

Appendix 4

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Board.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's office.

These financial statements have been examined by the Auditor General, his role being to express a judgement as to whether the financial statements present fairly the financial position and transactions, in conformity with stated accounting policies. The Auditor General's unqualified opinion is appended.

The accounting and financial reporting systems of the Board are periodically reviewed to adapt to changing conditions. As a result of an administrative efficiency study carried out last year, the Board is presently implementing new methods and procedures to improve control over purchasing and inventories. An Electronic Data Processing Master Plan, comprising a financial management information system and a statistical package on production and distribution activities, has been developed and is scheduled to be implemented over the next three years.

Approved by:

A. BRUNELLE
Chief, Accounting Services
(Senior full-time financial officer)

M. DEVLIN
Director, Administration
(Senior financial officer)

June 30, 1983

STATEMENT OF NET EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Cost of operations for the year		52,660		47,716
Less: depreciation, loss on disposal of fixed assets and provision for employee termination benefits		1,974		1,916
Operating requirements	51,215	50,686	46,140	45,800
Net capital acquisitions	2,095	2,046	1,979	1,970
Working capital change and other reconciling items	220	(808)	(100)	2,031
Net expenditure	53,530	51,924	48,019	49,801

RECONCILIATION WITH AUTHORITY USED MARCH 31, 1983

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	11,910,822	12,210,285
Add: PAYE charges against the appropriation account after March 31	3,927,188	3,790,755
Deduct: amounts credited to the appropriation account after March 31	4,686,648	4,825,881
Net authority used, end of year	11,151,362	11,175,159
Authority limit	20,000,000	20,000,000
Unused authority carried forward	8,848,638	8,824,841

Appendix 4—Continued

National Film Board—Continued

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1983 and the statements of operations, accumulated net charge against the Revolving Fund's authority, accumulated deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 10, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash.....	145,431	184,979	Accounts payable		
Parliamentary appropriation receivable.....	296,817	258,215	Government of Canada.....	613,278	750,728
Accounts receivable			Outside parties.....	3,886,150	4,027,987
Government of Canada.....	4,746,704	5,209,995	Accrued salaries and benefits.....	1,802,693	1,875,148
Outside parties.....	1,901,296	2,579,390	Advances on productions.....	506,576	374,664
Inventories (Note 3).....	2,251,120	2,182,306	Current portion of provision for employee termination benefits.....	320,000	221,007
Prepaid expenses.....	276,924	407,882		7,128,697	7,249,534
	9,618,292	10,822,767	Provision for employee termination benefits.....	5,857,009	5,089,386
Fixed assets (Note 4)				12,985,706	12,338,920
Cost.....	19,233,775	17,608,652	EQUITY OF CANADA		
Accumulated depreciation.....	11,265,800	10,480,053	Accumulated net charge against the Revolving Fund's authority.....	11,910,822	12,210,285
	7,967,975	7,128,599	Accumulated deficit.....	(7,310,261)	(6,597,839)
				4,600,561	5,612,446
	17,586,267	17,951,366		17,586,267	17,951,366

Approved by Management:

MARC DEVLIN
Director of Administration

JAMES de BEAUJEU DOMVILLE
Government Film Commissioner

Approved by the Board:

PAUL FORTIN
Member

M. I. CHERTKOW
Member

Appendix 4—Continued

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Production of films and other visual material		
Board's program	31,036,874	27,953,450
Government of Canada	7,581,904	9,657,882
Outside parties	1,904,038	1,491,661
Distribution of films and other visual material—		
Board's program	16,773,983	16,201,087
Services and film prints		
Government of Canada	2,078,969	1,735,565
Outside parties	1,057,647	1,034,593
Administration	8,360,491	7,327,032
Research and development	745,011	616,609
	69,538,917	66,017,879
Revenues		
Production of films and other visual material		
Government of Canada	7,969,687	10,094,356
Outside parties	1,920,371	1,967,535
Services and film prints		
Government of Canada	2,287,706	1,918,466
Outside parties	2,596,767	2,509,467
Rentals, royalties and miscellaneous		
Government of Canada	10,635	7,767
Outside parties	2,093,888	1,804,460
	16,879,054	18,302,051
Cost of operations for the year	52,659,863	47,715,828

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	12,210,285	10,081,729
Charge against (credit to) the Fund's authority account	(1,138,839)	1,193,803
Increase in the net book value of fixed assets	839,376	934,753
Balance at end of the year	11,910,822	12,210,285

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	6,597,839	6,047,320
Cost of operations for the year	52,659,863	47,715,828
Transfer of the increase in the net book value of fixed assets to the accumulated net charge against the Fund's authority account	839,376	934,753
	60,097,078	54,697,901
Parliamentary appropriation	(52,786,817)	(48,100,062)
Balance at end of the year	7,310,261	6,597,839

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of working capital		
Parliamentary appropriation	52,786,817	48,100,062
Proceeds from disposal of fixed assets	49,404	8,804
	52,836,221	48,108,866
Use of working capital		
Operations		
Cost of operations for the year	52,659,863	47,715,828
Items not requiring an outlay of funds		
Depreciation	(1,161,307)	(1,047,733)
Increase in the provision for employee termination benefits	(767,623)	(880,701)
Gain (loss) on disposal of fixed assets	(45,184)	12,198
	50,685,749	45,799,592
Credit to (charge against) the Fund's authority account	1,138,839	(1,193,803)
Acquisition of fixed assets	2,095,271	1,979,092
	53,919,859	46,584,881
Increase (decrease) in working capital	(1,083,638)	1,523,985
Working capital at beginning of the year	3,573,233	2,049,248
Working capital at end of the year	2,489,595	3,573,233
Changes in working capital components		
Increase (decrease) in current assets		
Cash	(39,548)	(201,181)
Parliamentary appropriation receivable	38,602	(150,802)
Accounts receivable	(1,141,385)	1,919,006
Inventories	68,814	(29,835)
Prepaid expenses	(130,958)	68,778
Decrease (increase) in current liabilities		
Accounts payable	279,287	(310,864)
Accrued salaries and benefits	72,455	199,483
Advances on productions	(131,912)	(59,119)
Current portion of the provision for employee termination benefits	(98,993)	88,519
Increase (decrease) in working capital	(1,083,638)	1,523,985

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

Appendix 4—Concluded

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and interim financing of accumulated operating deficits, the total of which is not to exceed \$20 million at any one time.

2. Significant accounting policies

(a) Production of films and other visual material

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Government of Canada and outside parties

All costs incurred for fully sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other visual material are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

(b) Film prints

The cost of prints made for sale purposes is recorded as inventory.

The cost of other prints is expensed on a current basis.

(c) Inventories

Productions in process are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the lower of the average cost and replacement value.

Film prints and other visual material held for resale are carried at the lower of the average direct cost of production and net realizable value.

(d) Fixed assets

Equipment, office equipment and furniture, motor vehicles and garage equipment are carried at cost. Depreciation is calculated on the straight line method over the estimated useful life of the assets, generally 5 to 10 years. No depreciation is provided during the year of acquisition.

Leasehold improvements are charged to operations as incurred.

The Board enters into agreements with the Department of Supply and Services to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

(e) Parliamentary appropriation

The parliamentary appropriation is recorded in the statement of accumulated deficit in the year to which it applies. Any

unspent balance lapses, if not used generally in the 30 days following the end of the fiscal year.

(f) Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

Employees of the Board participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1983	1982
	\$	\$
Productions in process	687,802	531,823
Materials and supplies	1,284,608	1,385,155
Film prints and other visual material held for resale	278,710	265,328
	<u>2,251,120</u>	<u>2,182,306</u>

4. Fixed assets

	Beginning of the year	Acquisitions	Disposals	End of the year
	\$	\$	\$	\$
Equipment	15,064,685	1,634,878	297,675	16,401,888
Office equipment and furniture	2,421,934	457,527	152,624	2,726,837
Motor vehicles and garage equipment	122,033	2,866	19,849	105,050
	<u>17,608,652</u>	<u>2,095,271</u>	<u>470,148</u>	<u>19,233,775</u>
	Beginning of the year	Depreciation	Decrease	End of the year
	\$	\$	\$	\$
Accumulated depreciation	10,480,053	1,161,307	375,560	11,265,800

5. Contingency

A legal action amounting to \$1,606,130 has been instituted against the Board by a former employee for an alleged unjustified dismissal in 1975. This action is being contested; no provision has been made in the accounts.

6. Comparative figures

Certain figures of 1982 have been reclassified to be in accordance with the presentation of 1983.

Appendix 5

National Museums of Canada

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of the National Museums of Canada as at March 31, 1983 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 30, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES AND EQUITY	1983	1982
	\$	\$		\$	\$
Current			Current		
Deposit with Receiver General for Canada	2,981,253	3,791,759	Accounts payable and accrued liabilities	2,650,073	3,395,291
Accounts receivable	112,299	219,395	Accrued vacation pay	2,028,086	1,881,037
Inventories (Note 3)	1,359,336	1,559,039	Deferred parliamentary appropriation (Note 5)	295,764	373,010
	4,452,888	5,570,193		4,973,923	5,649,338
Trust account (Schedule 1)	486,861	329,683	Trust account (Schedule 1)	486,861	329,683
Fixed assets (Note 4)	7,443,297	8,383,425		5,460,784	5,979,021
			Equity	6,922,262	8,304,280
	12,383,046	14,283,301		12,383,046	14,283,301

Approved by Management:

LEO A. DORAIS
Secretary-General

DANN MICHOLS
Assistant Secretary-General

Approved by the Board:

SEAN B. MURPHY
Trustee

ROGER HAMEL
Trustee

Appendix 5—Continued

National Museums of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Operating (Schedule 2)	62,505,358	55,537,041
Grants and contributions	8,885,960	9,091,521
Purchase of objects for the collections of the Corporation	2,022,256	2,670,968
	73,413,574	67,299,530
Revenue	77,360	188,497
Cost of operations	73,336,214	67,111,033
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 5)	48,558,400	45,565,029
Grants and contributions (Note 5)	8,885,960	9,091,521
Statutory—Contributions to employee benefit plans	4,254,800	3,874,000
	61,699,160	58,530,550
Services provided without charge by government departments (Note 6)	10,299,000	7,507,000
	71,998,160	66,037,550
Excess of cost of operations over financing	1,338,054	1,073,483

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	8,304,280	9,555,778
Excess of cost of operations over financing	(1,338,054)	(1,073,483)
Revenue transferred to Receiver General for Canada	(43,964)	(178,015)
Balance at end of the year	6,922,262	8,304,280

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriations	61,699,160	58,530,550
Application of funds		
Cost of operations	73,336,214	67,111,033
Items not requiring an outlay of funds		
Services provided without charge by government departments	(10,299,000)	(7,507,000)
Depreciation	(2,392,075)	(1,426,409)
	60,645,139	58,177,624
Purchase of fixed assets	1,451,947	1,352,932
Revenue transferred to Receiver General for Canada	43,964	178,015
	62,141,050	59,708,571
Decrease in working capital	(441,890)	(1,178,021)
Working capital (deficiency) at beginning of the year	(79,145)	1,098,876
Working capital (deficiency) at end of the year	(521,035)	(79,145)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental Crown corporation named in Schedule B of the Financial Administration Act.

The Corporation's objective is to demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Museum Assistance Programmes and Administration.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure, employee termination benefits, and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight line basis over a five year period to take into account obsolescence.

(c) Fixed assets

Fixed assets are carried at cost and depreciated using the straight-line method over their estimated useful life as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	8 to 10 years

(d) Collections

Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded.

(e) Services provided without charge

Amounts for services provided without charge by government departments are included in operating expenses.

(f) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made by both employees and the Corporation and are recorded on a current basis.

3. Inventories

	1983	1982
	\$	\$
Books, pamphlets, replicas and other materials	1,237,618	1,397,555
Publications in process	121,718	161,484
	1,359,336	1,559,039

Appendix 5—Continued

National Museums of Canada—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983—Continued

4. Fixed assets

	1983		1982	
	Cost	Accumulated depreciation	Net book value	Net book value
	\$	\$	\$	\$
Equipment.....	6,509,081	3,779,141	2,729,940	2,626,410
Building renovations	4,965,445	1,419,955	3,545,490	3,743,008
Office furniture.....	2,672,454	1,504,587	1,167,867	1,014,007
Discovery Train				1,000,000
	<u>14,146,980</u>	<u>6,703,683</u>	<u>7,443,297</u>	<u>8,383,425</u>

Subsequent to the year-end, the Discovery Train was sold by Crown Assets Disposal Corporation for a net amount of \$148,266 which was transferred to the Receiver General for Canada. As at March 31, 1983, the net book value of \$1,000,000 of the Train was written-off which is included in depreciation expense.

5. Parliamentary appropriations

	Operating expenditures		Grants and contributions	
	Vote 70 1983	Vote 75 1982	Vote 75 1983	Vote 80 1982
	\$	\$	\$	\$
Department of Communications.....	49,093,000	45,670,813	8,852,700	8,852,700
Deferred from previous year	373,010			
Supplemented by Treasury Board				
Vote 5	358,823	1,498,124		
Vote 10	393,442	276,165	444,605	510,157
Vote 30	49,000	117,000		
	<u>50,267,275</u>	<u>47,562,102</u>	<u>9,297,305</u>	<u>9,362,857</u>
Amount lapsed	(1,413,111)	(1,624,063)	(411,345)	(271,336)
Amount deferred	(295,764)	(373,010)		
Amount used	<u>48,558,400</u>	<u>45,565,029</u>	<u>8,885,960</u>	<u>9,091,521</u>

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until March 31, 1984.

6. Services provided without charge by government departments

	1983	1982
	\$	\$
Accommodation.....	9,478,000	6,835,000
Employee insurance premiums.....	530,000	445,000
Accounting and cheque issue service.....	222,000	191,000
Employee compensation payments.....	69,000	36,000
	<u>10,299,000</u>	<u>7,507,000</u>

7. Commitments

- (a) As at March 31, 1983, the Corporation had entered into various lease agreements for a total of approximately \$2,900,000. The future minimum lease payments during the next 5 years are as follows:

	\$
1984	652,000
1985	466,000
1986	448,000
1987	448,000
1988	448,000

- (b) Subject to the provision of funds by Parliament, approved grants payable in future years are as follows:

	\$
1984	6,965,000
1985	423,000
	<u>7,388,000</u>

8. Contingency

Legal proceedings against the Corporation have been instituted. The claimant seeks relief in the amount of \$423,000 in respect of damages allegedly suffered as a result of a contribution agreement. In addition, other compensations are being sought, the amount of which cannot be determined at this time. This action is being contested and the ultimate outcome is uncertain. Eventual disbursements will be charged to the period in which they occur.

Appendix 5—Concluded

National Museums of Canada—Concluded

SCHEDULE OF TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE 1

	1983	1982
	\$	\$
Receipts		
Grants under Section 29 of the Cultural Property		
Export and Import Act	855,016	64,686
Gifts and bequests	119,960	112,274
Interest income	43,051	50,747
	1,018,027	227,707
Disbursements		
Purchase of objects for the collections of the Corporation	773,972	81,626
Other	86,877	70,050
Reimbursement to the Receiver General for Canada for Discovery Train expenditures		50,955
	860,849	202,631
Excess of receipts over disbursements	157,178	25,076
Balance at beginning of the year	329,683	304,607
Balance at end of the year, represented by deposit with Receiver General for Canada	486,861	329,683

SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE 2

	1983	1982
	\$	\$
Salaries and wages	29,397,370	26,570,840
Employee benefits	5,628,304	5,416,617
Accommodation	9,478,000	6,835,000
Professional and special services	5,420,582	5,490,684
Depreciation (Note 4)	2,392,075	1,426,409
Travel—Staff	1,448,683	1,338,294
Materials and supplies	1,324,225	1,324,633
Protective services	1,272,197	1,140,918
Repairs and upkeep of equipment	1,241,023	936,434
Office supplies and equipment	912,320	910,636
Communications	909,013	819,176
Rentals	757,780	434,834
Travel—Other than staff	438,868	408,692
Publications for sale and bookstores (Schedule 3)	367,072	913,987
Postage	318,587	176,497
Purchase of books	306,616	314,110
Publications	234,370	294,338
Accounting and cheque issue service	222,000	191,000
Freight, express and cartage	160,024	241,500
Advertising	143,754	194,432
Design and display	122,789	87,959
Educational film and film clips	6,712	64,240
Miscellaneous	2,994	5,811
	62,505,358	55,537,041

SCHEDULE OF PUBLICATIONS AND BOOKSTORES
OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE 3

	1983	1982
	\$	\$
Revenue	968,986	1,041,327
Cost of sales	1,231,292	1,847,027
Gross loss	262,306	805,700
Expenses		
Administration	50,112	49,836
Bad debts (recoveries)	46,492	(10,134)
Advertising	8,162	37,402
Commissions		31,183
	104,766	108,287
Excess of expenses over revenue	367,072	913,987

Appendix 6

Social Sciences and Humanities Research Council

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the statement of expenditure of the Social Sciences and Humanities Research Council for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 28, 1983

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenditure		
Grants (Schedule I)	51,348,000	42,150,000
Operating (Schedule II)	5,461,516	4,736,752
	<u>56,809,516</u>	<u>46,886,752</u>

Provided for by:

Parliamentary appropriations (Note 3)		
Grants	51,348,000	42,150,000
Operating expenditures	4,589,465	4,065,352
Statutory—Contributions to employee benefit plans	433,600	390,000
	<u>56,371,065</u>	<u>46,605,352</u>
Government departments which provided services without charge	438,451	281,400
	<u>56,809,516</u>	<u>46,886,752</u>

Approved by the Council:

W. E. TAYLOR
President

G. BOULIANE
Treasurer

NOTES TO FINANCIAL STATEMENT MARCH 31, 1983

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and commenced operations on April 1, 1978. The Council is a departmental Crown corporation named in Schedule B to the Financial Administration Act (F.A.A.). The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

2. Accounting policies

(a) Expenditure

Grants are charged to expenditure when disbursed. Operating expenditure includes the cost of work performed, goods received or services rendered prior to April 1. Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(b) Services provided without charge by government departments

Amounts for services provided without charge by government departments are included in operating expenditure (Schedule II).

(c) Employee termination benefits

Employee termination benefits are expensed in the year of payment.

(d) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are remitted to the Receiver General for Canada on a cash basis.

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the F.A.A..

Appropriations are as follows:

	Department of Communications			
	Grants		Operating Expenditures	
	Vote 90	Votes 95 and 95e	Vote 85	Votes 90 and 90e
	1983	1982	1983	1982
	\$	\$	\$	\$
Main Estimates	51,348,000	41,225,000	4,936,000	4,040,000
Supplementary Estimates (E)		925,000		75,000
	<u>51,348,000</u>	<u>42,150,000</u>	<u>4,936,000</u>	<u>4,115,000</u>
Amount lapsed			346,535	49,648
Amount spent	<u>51,348,000</u>	<u>42,150,000</u>	<u>4,589,465</u>	<u>4,065,532</u>

Appendix 6—Concluded

Social Sciences and Humanities Research Council—
Concluded

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983—Concluded

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$79,298 (1982—\$98,703) are not included in the statement of expenditure.

(b) Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to \$393,022 (1982—\$258,694) are not included in the statement of expenditure.

(c) Queen's Fellowship Fund

In 1979, the Council took over from the Canada Council the administration and control of the Queen's Fellowship Fund. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The movement in the Fund, which is not included in this statement of expenditure, is as follows:

	1983	1982
	\$	\$
Balance at beginning of the year	326,290	323,474
Interest earned	35,131	36,773
Fellowship awards	(31,265)	(33,957)
Balance at end of the year	330,156	326,290

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Awards approved in 1982-83 and previous years are payable as follows:

	(in millions)
	\$
1983-84	35.7
1984-85	6.5
Subsequent years	7.7
	49.9

SCHEDULE OF GRANTS EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE I

	1983	1982
	\$	\$
Fellowships	17,050,420	15,500,699
Research grants	15,521,751	11,061,176
Negotiated grants	6,424,371	6,414,580
Strategic grants	6,363,440	3,729,369
Research communication grants	4,635,667	4,329,040
International exchanges	994,358	814,694
Special grants	332,993	275,442
Jules and Gabrielle Léger fellowship	25,000	25,000
Academic exchange programs		11,572
	51,348,000	42,161,572
Less: recovery of grants expenditure for academic exchange programs—Department of External Affairs		11,572
	51,348,000	42,150,000

SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE II

	1983	1982
	\$	\$
Salaries	2,928,072	2,552,005
Employee benefits	488,600	438,000
Accommodation	368,951	220,000
Panel, committee meetings and assessment fees	355,413	455,554
Material and supplies	221,224	208,099
Acquisition of office furniture and equipment	147,121	104,717
Rental of facilities and equipment	141,222	129,378
Other professional and special services	134,809	96,929
Advertising and publication	113,713	88,467
Council meetings	110,385	93,280
Program evaluation	105,596	52,579
Data processing	89,322	63,702
Telephone and telegraph	87,411	82,391
Postage and freight	75,344	79,930
Travel and removal	59,150	49,654
Repairs and maintenance	35,183	22,067
	5,461,516	4,736,752

SECTION 3

**1982-83
PUBLIC ACCOUNTS**

Consumer and Corporate Affairs

**Department
Canada Post Corporation
Restrictive Trade Practices Commission
Standards Council of Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	3.4
Total cost of programs—Budgetary	3.6
Programs by activity—Budgetary	3.6
Grants and contributions	3.7
Budgetary expenditure by program and standard object.....	3.8
Revenue	3.9
Appendix	3.10

CONSUMER AND CORPORATE AFFAIRS

Department⁽¹⁾

Objective

- To maintain confidence in the integrity and viability of the market economy in Canada.

Canada Post Corporation⁽²⁾

Objective

- To establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada.

Restrictive Trade Practices Commission

Objective

- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Standards Council of Canada⁽³⁾

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

⁽¹⁾ The Metric Commission was transferred from the Trade-Industrial Program of the Department of Industry, Trade and Commerce (PC 1982-16 dated January 12, 1982).

⁽²⁾ Formerly the Post Office Department.

⁽³⁾ Transferred from the Department of Industry, Trade and Commerce (PC 1982-15 dated January 12, 1982).

Use of Appropriations

Vote	Program	
DEPARTMENT		
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	\$ 94,142,000
	1b	14,437,400
	1c	550,000
	Transfer from TB Vote 10 ⁽¹⁾	144,292
2b	Metric Commission—Operating expenditures—To authorize the transfer of \$8,094,106 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	\$ 163,800
	2c	816,400
	Transfer from Industry, Trade and Commerce Vote 5	8,094,106
3b	Metric Commission—Contributions—To authorize the transfer of \$1,000,000 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	\$ 15,700,000
	3c	4,500,000
	Transfer from Industry, Trade and Commerce Vote 5	1,000,000
4b	Contributions to homeowners under the Urea Formaldehyde Foam Insulation Assistance Program subsequent to December 31, 1982	
Stat	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Contributions to homeowners under the Urea Formaldehyde Foam Insulation Assistance Program prior to January 1, 1983	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
CANADA POST CORPORATION		
	Budgetary	
6c	Payment to Canada Post Corporation for special purposes	
Stat	Excess of expenditures over the revenues of the Canada Post Corporation	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Canada Post Corporation Act, S.C. 1980-81-82, c. 54, Section 28. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000. (Net)	
RESTRICTIVE TRADE PRACTICES COMMISSION		
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
STANDARDS COUNCIL OF CANADA		
	Budgetary	
80	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
109,273,692		109,273,692		109,273,692	102,672,765	6,600,927		84,755,280
9,074,306		9,074,306		9,074,306	8,616,158	458,148		8,973,935
21,200,000	(6,341,938) ⁽²⁾	14,858,062		14,858,062	11,086,725	3,771,337		8,912,254
30,000,000		30,000,000		30,000,000	20,425,300	9,574,700		
37,000	1,725	38,725		38,725	38,725			42,975
8,958,000	1,367,500	10,325,500		10,325,500	10,325,500			9,493,200
6,000,000	509,088	6,509,088		6,509,088	6,509,088			
	66,073	66,073		66,073	66,073			52,805
184,542,998	(4,397,552)	180,145,446		180,145,446	159,740,334	20,405,112		112,230,449
1,028,134		1,028,134		1,028,134		1,028,134		
	289,529,912	289,529,912		289,529,912	289,529,912			671,663,006
1,028,134	289,529,912	290,558,046		290,558,046	289,529,912	1,028,134		671,663,006
			500,000,000	500,000,000			500,000,000	
1,802,000		1,802,000		1,802,000	1,287,984	514,016		1,521,482
149,000	15,800	164,800		164,800	164,800			90,000
1,951,000	15,800	1,966,800		1,966,800	1,452,784	514,016		1,611,482
5,762,000		5,762,000		5,762,000	5,762,000			4,768,000
193,284,132	285,148,160	478,432,292		478,432,292	456,485,030	21,947,262		790,272,937
			500,000,000	500,000,000			500,000,000	

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1982-83	159,740	31,114	9,327	1,669	139,622
	1981-82	112,231	28,081	6,212	1,452	91,814
CANADA POST CORPORATION	1982-83	289,530				289,530
	1981-82	671,663				671,663
RESTRICTIVE TRADE PRACTICES COMMISSION	1982-83	1,453	7	120	18	1,584
	1981-82	1,611		65	10	1,686
STANDARDS COUNCIL OF CANADA	1982-83	5,762				5,762
	1981-82	4,768				4,768
Total	1982-83	456,485	31,121	9,447	1,687	436,498
	1981-82	790,273	28,081	6,277	1,462	769,931

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Administration	24,133	22,322	188	575			24,321	22,897
Consumer affairs	41,447	39,655	2,241	2,344	1,689	1,652	45,377	43,651
Corporate affairs	22,680	21,712	77	64			22,757	21,776
Combines investigation and competition policy	13,527	12,764	59	53			13,586	12,817
Urea formaldehyde foam insulation assistance	12,931	11,331	314	213	36,509	26,934	49,754	38,478
Metric conversion	9,469	9,019	23	15	14,858	11,087	24,350	20,121
	124,187	116,803	2,902	3,264	53,056	39,673	180,145	159,740
Less: receipts credited to revenue	28,050	31,114					28,050	31,114
Add: accommodation provided without charge by Public Works ..	9,327	9,327					9,327	9,327
other services provided without charge by other departments ..	1,669	1,669					1,669	1,669
Total cost of program	107,133	96,685	2,902	3,264	53,056	39,673	163,091	139,622
CANADA POST CORPORATION								
Payment for special purposes	1,028						1,028	
Excess of expenditures over the revenues of the Canada Post Corporation	289,530	289,530					289,530	289,530
Total cost of program	290,558	289,530					290,558	289,530
RESTRICTIVE TRADE PRACTICES COMMISSION								
Restrictive Trade Practices Commission	1,959	1,442	8	11			1,967	1,453
Less: receipts credited to revenue		7						7
Add: accommodation provided without charge by Public Works ..	120	120					120	120
other services provided without charge by other departments ..	18	18					18	18
Total cost of program	2,097	1,573	8	11			2,105	1,584
STANDARDS COUNCIL OF CANADA								
National standardization					3,402	3,402	3,402	3,402
International standardization					2,360	2,360	2,360	2,360
Total cost of program					5,762	5,762	5,762	5,762

Grants and Contributions
(in thousands of dollars)

DEPARTMENT	1982-83	1982-83	1981-82
	Appropriations	Expenditures	Expenditures
Grants			
Consumer affairs			
Grant to the Consumers' Association of Canada	200	200	200
Grants to various organizations working in the consumer interest	500	484	500
	700	684	700
Contributions			
Consumer affairs			
Contributions to various organizations working in the consumer interest	989	968	932
Urea formaldehyde foam insulation assistance			
Contributions to urea formaldehyde foam insulation homeowners to cover eligible costs in connection with remedial repairs subsequent to December 31, 1982	30,000	20,425	
Contributions to homeowners under the Urea Formaldehyde Foam Insulation Assistance Program prior to January 1, 1983	6,509	6,509	
Combines investigation and competition policy			
Expenditures not required for the current year			30
Metric conversion			
Contributions to employed persons required to purchase duplicate measurement sensitive tools because of metric conversion	14,858	11,087	8,912
	52,356	38,989	9,874
	53,056	39,673	10,574
STANDARDS COUNCIL OF CANADA			
Grant			
Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	5,762	5,762	4,768
Total	58,818	45,435	15,342

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Post Corporation	Restrictive Trade Practices Commission	Standards Council of Canada	Total
(i) Salaries and wages	75,340 71,211 <i>61,557</i>		1,146 808 <i>843</i>		76,486 72,019 <i>62,400</i>
(1) Other personnel costs	10,328 10,328 <i>9,493</i>		165 165 <i>90</i>		10,493 10,493 <i>9,583</i>
(2) Transportation and communications	9,370 8,473 <i>6,778</i>		71 33 <i>58</i>		9,441 8,506 <i>6,836</i>
(3) Information	3,611 2,304 <i>3,217</i>		95 29 <i>110</i>		3,706 2,333 <i>3,327</i>
(4) Professional and special services	19,237 18,161 <i>11,921</i>		407 372 <i>304</i>		19,644 18,533 <i>12,225</i>
(5) Rentals	898 621 <i>581</i>		40 11 <i>22</i>		938 632 <i>603</i>
(6) Purchased repair and upkeep	900 1,062 <i>794</i>		5 3 <i>57</i>		905 1,065 <i>851</i>
(7) Utilities, materials and supplies	4,009 4,374 <i>3,611</i>		30 20 <i>31</i>		4,039 4,394 <i>3,642</i>
(9) Construction and acquisition of machinery and equipment	2,902 3,265 <i>3,591</i>		8 11 <i>95</i>		2,910 3,276 <i>3,686</i>
(10) Grants, contributions and other transfer payments	53,056 39,673 <i>10,574</i>			5,762 5,762 <i>4,768</i>	58,818 45,435 <i>15,342</i>
(12) All other expenditures	494 268 <i>114</i>	290,558 289,530 <i>671,663</i>	1 <i>1</i>		291,052 289,799 <i>671,778</i>
Total net expenditures	180,145 159,740 <i>112,231</i>	290,558 289,530 <i>671,663</i>	1,967 1,453 <i>1,611</i>	5,762 5,762 <i>4,768</i>	478,432 456,485 <i>790,273</i>

Amounts in roman type are 1982-83 appropriations.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82	1982-83	
	\$	\$	\$	\$
DEPARTMENT				
Summary				
Non-Tax Revenue—				
Return on investments		34		
Refunds of previous years' expenditure	1,054,997	32,034		
Services and service fees	4,876,434	4,673,381		
Privileges, licences and permits	22,399,554	19,631,253		
Other non-tax revenue	2,783,539	3,744,581		
Total	31,114,524	28,081,283		
			1982-83	
			\$	\$
Details				
Non-Tax Revenue—				
Refunds of previous years' expenditure	38,185			
Adjustment to prior year's Payables at Year End (PAYE)	1,016,812			
		1,054,997		
Services and service fees:			1982-83	1981-82
Administration: court costs, \$165; certified copies, \$12,130; certificate of authentication, \$250; railway mortgages and sales, \$2,915	15,460		\$	\$
Consumer affairs: laboratory fees, electricity and gas, \$3,992; weights and measures, \$80,887; inspection fees, electricity and gas, \$1,316,268; weights and measures, \$946,630	2,347,777			
Patent: copies, \$109,901; attorney's registration examination fees, annual fee of patent agents, searches, \$43,376	153,277			1982-83
Trade marks: copies	157,837			\$
Copyrights and industrial design: copies, copyrights industrial designs	10,907			
Corporations: name searches and reservations, \$133,116; annual summaries and returns, \$2,037,940; copies of documents, \$8,303; mortgage, inspection of documents, registration of receiver, register searches, \$11,083	2,190,442			
Bankruptcy: transcripts, court costs, sheriff fees, official receiver's administration fees, official receiver's services	4			
Competition policy: transcripts	730			
		4,876,434		
Privileges, licences and permits:				
Consumer affairs: label registration number	43,891			
Patents: application for patent related fees, \$619,870; licence, correction—Section 8, disclaimer, \$10,699; assignment registration fees, \$674,673; filing fees, \$4,971,394; final fees, \$7,499,391	13,776,027			
Trade marks: application, \$2,551,318; registered user and amendments, \$464,092; renewals, \$829,147; advertisement fees, \$2,817	3,847,374			
Copyrights and industrial design: copyrights applications, \$209,327; assignments, \$5,506; industrial design and timber mark applications, \$277,707; assignments and renewals, \$79,947	572,487			
Corporations: articles and applications, \$3,956,815; all exemptions, \$16,765; certificates of status and certified copies, \$125,809	4,099,389			
Bankruptcy: trustee licence fees	60,386			
		22,399,554		
Other non-tax revenue:				
Administration: premium and discount on exchange		15,163		
Consumer affairs: precious metals, \$12,697; fines, weights and measures, \$108,669; consumer product, \$16,415; hazardous product, \$19,144; electricity and gas, \$400		157,325		
Copyrights and industrial design: fines, Section 25, Copyrights Act		5,590		
Bankruptcy: levies under the Bankruptcy Act, \$1,371,848; fines and forfeitures, Excheats Act, \$226,782		1,598,630		
Competition policy: prosecution under Combines Act, \$518,900; petroleum inquiry, \$12,470		531,370		
Urea formaldehyde foam insulation: full testing, \$600; contractor fees, enrolment, \$26,235; course, \$204,060; application, \$114,340; training manual, \$107,467		452,702		
Sundries		22,759		
		2,783,539		
RESTRICTIVE TRADE PRACTICES COMMISSION				
Summary				
Non-Tax Revenue—				
Refunds of previous years' expenditure	7,240			
				1982-83
				\$
Details				
Non-Tax Revenue—				
Refunds of previous years' expenditure:				
Adjustment to prior year's Payables at Year End (PAYE)				7,240

Appendix

Standards Council of Canada

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA

AND

THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.,

MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1983 and the statements of operations and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE F.C.A.

Auditor General of Canada

Ottawa, Ontario

April 29, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Cash and short-term deposits	3,359,169	2,770,958	Accounts payable and accrued liabilities	470,064	521,412
Accrued interest	52,974	45,748	Customer and other deposits	14,682	6,460
Accounts receivable			Provision for employee termination benefits	156,243	167,557
Government of Canada	141,458	147,061		640,989	695,429
Other	67,134	40,584	EQUITY OF CANADA		
Prepaid expenses	14,242	17,167	Surplus	2,993,988	2,326,089
	3,634,977	3,021,518		3,634,977	3,021,518

Approved by the Council:

JEAN R. ROY

President

JOHN R. WOODS

Executive Director

Appendix—Concluded

Standards Council of Canada—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Salaries, wages and employee benefits	2,500,444	2,056,671
Financial assistance to standards-writing organizations	824,000	755,000
Travel	786,080	577,314
Membership in international organizations	461,440	420,506
Publications and printing	437,188	319,197
Direct cost of standards purchases	321,646	293,183
Office accommodation	302,852	228,006
Telephone and postage	209,271	128,325
Meetings	168,961	28,482
International secretariat costs	147,703	128,673
Office furniture and equipment	122,440	63,695
Professional and special services	107,349	100,602
Public relations	104,907	98,942
Office supplies	30,100	28,323
Other	127,382	66,630
	6,651,763	5,293,549
Less: GATT Enquiry Point operating costs recovered from Industry, Trade and Commerce	267,717	251,364
	6,384,046	5,042,185
Revenue		
Sale of standards	538,912	447,777
Interest	729,605	668,531
Other	21,428	11,125
	1,289,945	1,127,433
Cost of operations	5,094,101	3,914,752
Parliamentary appropriation Industry, Trade and Commerce Vote 80	5,762,000	4,768,000
Excess of parliamentary appropriation over cost of operations for the year	667,899	853,248

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Appropriated (Note 3)		
Balance at beginning of the year	494,950	285,592
Appropriated during the year—Net	376,050	209,358
Balance at end of the year	871,000	494,950
Unappropriated		
Balance at beginning of the year	1,831,139	1,187,249
Excess of parliamentary appropriation over cost of operations for the year	667,899	853,248
Appropriated during the year—Net	(376,050)	(209,358)
Balance at end of the year	2,122,988	1,831,139
	2,993,988	2,326,089

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Operations

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act to be the national co-ordinating body for voluntary standardization. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing co-ordinated by the Council.

Among its many programs, the Council provides financial assistance to standards-writing organizations, travel assistance to Canadian delegates to international meetings, supports the program for the conversion of standards to the metric system of measurement, operates a self-funded standards sale service for Canadians for international and foreign national standards, and provides for Canadians a free national information service on standards.

2. Significant accounting policies

Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

Office furniture and equipment

The costs of office furniture and equipment are charged to operations in the year of acquisition.

Foreign currency translation

Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect at the date of the transaction. Any amounts payable or receivable in foreign currencies at the end of the year are translated into Canadian dollars at the exchange rates in effect at the balance sheet date.

Parliamentary appropriations

Parliamentary appropriations are recorded when received.

3. Appropriated surplus

	1983	1982
	\$	\$
Reserve toward cost of future in-house electronic data processing facility	500,000	
Reserve for contingencies	46,874	46,874
Reserve towards cost of hosting the General Meeting of the International Electrotechnical Commission in 1985	324,126	221,661
Reserve towards cost of hosting the General Assembly of the International Organization for Standardization in 1982		226,415
	871,000	494,950

SECTION 4

1982-83
PUBLIC ACCOUNTS

Economic Development

Ministry of State
Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Use of appropriations	4.4
Total cost of programs—Budgetary	4.4
Programs by activity—Budgetary	4.5
Grants and contributions	4.6
Budgetary expenditure by program and standard object	4.6
Revenue	4.7

ECONOMIC DEVELOPMENT

Ministry of State

Objective

- To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that directly support Canadian economic development.

Northern Pipeline Agency

Objective

- To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Use of Appropriations

Vote	Program	
	MINISTRY OF STATE	
	Budgetary	
1	Program expenditures and contributions	\$ 5,861,800
	1b	7,479,600
Stat	Minister's salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NORTHERN PIPELINE AGENCY	
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

Total Cost of Programs—Budgetary
 (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1982-83	11,584	3	1,475	95	13,151
	1981-82	6,074	8	403	60	6,529
NORTHERN PIPELINE AGENCY	1982-83	6,690	7,504			(814)
	1981-82	7,133	7,173	3		(37)
Total	1982-83	18,274	7,507	1,475	95	12,337
	1981-82	13,207	7,181	406	60	6,492

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
13,341,400		13,341,400		13,341,400	10,891,511	2,449,889		5,467,500
37,000	1,725	38,725		38,725	38,725			42,975
590,700	62,600	653,300		653,300	653,300			563,000
13,969,100	64,325	14,033,425		14,033,425	11,583,536	2,449,889		6,073,475
8,871,000		8,871,000		8,871,000	6,035,882	2,835,118		6,538,491
654,000		654,000		654,000	654,000			595,000
9,525,000		9,525,000		9,525,000	6,689,882	2,835,118		7,133,491
23,494,100	64,325	23,558,425		23,558,425	18,273,418	5,285,007		13,206,966

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy formulation, program review and evaluation	13,045	10,365	738	1,060	250	159	14,033	11,584
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	360	1,475					360	1,475
	66	95					66	95
Total cost of program	13,471	11,932	738	1,060	250	159	14,459	13,151
NORTHERN PIPELINE AGENCY								
Regulation of construction of the Alaska highway gas pipeline....	9,217	6,642	308	48			9,525	6,690
Less: receipts credited to revenue		7,442		62				7,504
Total cost of program	9,217	(800)	308	(14)			9,525	(814)

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
MINISTRY OF STATE			
Contributions			
<i>Policy formulation, program review and evaluation</i>			
Contributions to further the consultative process and promote economic development	250	159	334

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Northern Pipeline Agency	Total
(1) Salaries and wages.....	8,699 6,568 <i>3,693</i>	5,171 4,135 <i>3,924</i>	13,870 10,703 <i>7,617</i>
(1) Other personnel costs	666 660 <i>567</i>	654 654 <i>595</i>	1,320 1,314 <i>1,162</i>
(2) Transportation and communications	1,465 1,227 <i>436</i>	1,010 543 <i>809</i>	2,475 1,770 <i>1,245</i>
(3) Information	75 9 <i>2</i>	95 44 <i>74</i>	170 53 <i>76</i>
(4) Professional and special services	1,360 1,177 <i>482</i>	939 351 <i>519</i>	2,299 1,528 <i>1,001</i>
(5) Rentals	405 221 <i>68</i>	975 734 <i>835</i>	1,380 955 <i>903</i>
(6) Purchased repair and upkeep	90 82 <i>45</i>	73 64 <i>58</i>	163 146 <i>103</i>
(7) Utilities, materials and supplies	285 421 <i>195</i>	298 115 <i>221</i>	583 536 <i>416</i>
(9) Construction and acquisition of machinery and equipment.....	738 1,060 <i>252</i>	308 48 <i>98</i>	1,046 1,108 <i>350</i>
(10) Grants, contributions and other transfer payments	250 159 <i>334</i>		250 159 <i>334</i>
(12) All other expenditures.....		2 2	2 2
Total net expenditures.....	14,033 11,584 <i>6,074</i>	9,525 6,690 <i>7,133</i>	23,558 18,274 <i>13,207</i>

Amounts in roman type are 1982-83 appropriations.
 Amounts in **bold face** type are 1982-83 expenditures.
 Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
MINISTRY OF STATE		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,329	7,984
	<u>1982-83</u>	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	1,092	
Adjustment to prior year's Payables at Year End (PAYE)	2,237	
	<u>3,329</u>	
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$

NORTHERN PIPELINE AGENCY

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,918,896	1,988,668
Other non-tax revenue	5,585,211	5,184,150
Total	<u>7,504,107</u>	<u>7,172,818</u>
	<u>1982-83</u>	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Foothills	1,917,971	
Miscellaneous	925	
	<u>1,918,896</u>	
Other non-tax revenue:		
Foothills	4,975,452	
Other Government departments (secondments)	604,060	
Miscellaneous	5,699	
	<u>5,585,211</u>	

SECTION 5

**1982-83
PUBLIC ACCOUNTS**

Employment and Immigration

**Department
Canada Employment and Immigration
Commission
Immigration Appeal Board**

CONTENTS

	<i>Page</i>
Use of appropriations	5.4
Total cost of programs—Budgetary	5.7
Programs by activity—Budgetary	5.8
Grants and contributions	5.10
Budgetary expenditure by program and standard object.....	5.11
Revenue	5.12
Appendix	5.13

EMPLOYMENT AND IMMIGRATION

Department

Objective

DEPARTMENTAL ADMINISTRATION PROGRAM

- To ensure that federal labour market, income related and immigration policies and programs are developed and implemented in an effective manner consistent with national economic and social goals and to provide information to the public concerning these policies and programs.

Canada Employment and Immigration Commission

Objectives

ADMINISTRATION PROGRAM

- To provide efficient and timely support services to the Commission and Department.

EMPLOYMENT AND INSURANCE PROGRAM

- To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

- To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

ANNUITIES PROGRAM

- To administer contracts entered into under the Government Annuities Act.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Use of Appropriations

Vote	Program	
DEPARTMENT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures.....	\$ 4,893,000
	1c To authorize the transfer of \$80,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from: Vote 15.....	80,999
	TB Vote 10 ⁽¹⁾	175,736
Stat	Minister of Employment and Immigration—Salary and motor car allowance.....	
Stat	Contributions to employee benefit plans.....	
	Total program—Budgetary	
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION		
ADMINISTRATION PROGRAM		
	Budgetary	
5	Program expenditures.....	\$ 18,612,000
	5c To authorize the transfer of \$1,617,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from: Vote 15.....	1,617,999
	TB Vote 5 ⁽¹⁾	110,000
	TB Vote 10 ⁽¹⁾	547,609
Stat	Contributions to employee benefit plans.....	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
EMPLOYMENT AND INSURANCE PROGRAM		
	Budgetary	
10	Operating expenditures, and:	
	(a) payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under Section 6 of the Adult Occupational Training Act; and	
	(b) payments to provinces pursuant to contracts entered into under Section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training.....	\$ 464,267,000
10b	Transfer from: TB Vote 5 ⁽¹⁾	860,000
	TB Vote 10 ⁽¹⁾	21,484,794
15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.....	\$ 523,178,000
15a	.....	95,096,000
15b	.....	104,705,000
15c	.....	1
	Transfer from: TB Vote 10 ⁽¹⁾	42,903,272
	Less transfer to: Vote 1.....	\$ 80,999
	Vote 5.....	1,617,999
	Vote 20.....	3,980,999
		5,679,997
Stat	Government's contribution to the Unemployment Insurance Account (S.C. 1970-71-72, c. 48).....	
Stat	Government's contribution in respect of fishermen's benefits (S.C. 1970-71-72, c. 48).....	
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Total program—Budgetary	
IMMIGRATION PROGRAM		
	Budgetary	
20	Program expenditures and contributions.....	\$ 76,295,000
20a	.....	19,000,000
20b	.....	8,246,780
	20c To authorize the transfer of \$3,980,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from: Vote 15.....	3,980,999
	TB Vote 5 ⁽¹⁾	2,515,000
	TB Vote 11c ⁽¹⁾	4,225
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,149,736		5,149,736		5,149,736	3,465,908	1,683,828		3,927,690
37,000	1,970	38,970		38,970	38,970			42,975
1,757,000	186,200	1,943,200		1,943,200	1,943,200			1,780,000
6,943,736	188,170	7,131,906		7,131,906	5,448,078	1,683,828		5,750,665
20,887,609		20,887,609		20,887,609	14,789,857	6,097,752		14,498,922
10,455,000	1,108,200	11,563,200		11,563,200	11,563,200			10,441,000
31,342,609	1,108,200	32,450,809		32,450,809	26,353,057	6,097,752		24,940,501
535,425,794		535,425,794		535,425,794	521,523,146	13,902,648		450,349,818
760,202,276		760,202,276		760,202,276	649,728,107	110,474,169		521,334,614
2,089,000,000	(54,560,765)	2,034,439,235		2,034,439,235	2,034,439,235			956,916,321
122,000,000	(8,212,984)	113,787,016		113,787,016	113,787,016			89,943,276
56,215,000	5,958,800	62,173,800		62,173,800	62,173,800			56,014,722
	7,771	7,771		7,771	7,771			164,129
3,562,843,070	(56,807,178)	3,506,035,892		3,506,035,892	3,381,659,075	124,376,817		2,074,722,880
110,042,005		110,042,005		110,042,005	102,596,413	7,445,592		88,544,155
7,651,000	811,000	8,462,000		8,462,000	8,462,000			9,138,000
	39,178	39,178		39,178	39,178			26,551
117,693,005	850,178	118,543,183		118,543,183	111,097,591	7,445,592		97,709,200

Use of Appropriations—Concluded

Vote	Program
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded	
IMMIGRATION PROGRAM—Concluded	
	Non-budgetary
Stat	The Immigration Act, 1976, S.C. 1976-77, c. 52, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980-81, c. 1, shall not exceed \$60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)
ANNUITIES PROGRAM	
	Budgetary
25	Program expenditures
Stat	Supplementary retirement benefits—Annuities agents pensions
Stat	Contributions to employee benefit plans
	Total program—Budgetary
IMMIGRATION APPEAL BOARD	
	Budgetary
30	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

- (1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 11c new employment expansion and development.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			16,976,604	16,976,604	2,379,126		14,597,478	2,469,259
3,062,000		3,062,000		3,062,000	2,453,150	608,850		2,497,341
21,000	11,313	32,313		32,313	32,313			24,464
330,000	35,000	365,000		365,000	365,000			354,000
3,413,000	46,313	3,459,313		3,459,313	2,850,463	608,850		2,875,805
2,882,000		2,882,000		2,882,000	2,633,185	248,815		2,466,911
316,000	33,894	349,894		349,894	349,894			330,000
3,198,000	33,894	3,231,894		3,231,894	2,983,079	248,815		2,796,911
3,725,433,420	(54,580,423)	3,670,852,997	16,976,604	3,670,852,997	3,530,391,343	140,461,654	14,597,478	2,208,795,968
				16,976,604	2,379,126			2,469,259

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Accommodation provided without charge by Public Works	Other services provided without charge by other departments	
DEPARTMENT						
DEPARTMENTAL ADMINISTRATION	1982-83	5,448	113	463	119	5,917
	1981-82	5,751	23	313	86	6,127
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION						
ADMINISTRATION	1982-83	26,353	6,435	2,006	515	22,439
	1981-82	24,940	652	1,550	424	26,262
EMPLOYMENT AND INSURANCE	1982-83	3,381,659	5,016	4,783	1,228	3,382,654
	1981-82	2,074,723	3,517	3,575	1,068	2,075,849
IMMIGRATION	1982-83	111,098	2,738	7,715	3,113	119,188
	1981-82	97,709	2,559	6,762	2,981	104,893
ANNUITIES	1982-83	2,850	904	463	119	2,528
	1981-82	2,876	2,798	300	82	460
IMMIGRATION APPEAL BOARD	1982-83	2,983		460	49	3,492
	1981-82	2,797		351	42	3,190
Total	1982-83	3,530,391	15,206	15,890	5,143	3,536,218
	1981-82	2,208,796	9,549	12,851	4,683	2,216,781

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
General administration	3,416	3,914	60	58			3,476	3,972
Strategic policy and planning	10,246	9,019	70	68			10,316	9,087
Public affairs	5,645	4,678	120	136			5,765	4,814
Contributions to employee benefit plans	1,943	1,943					1,943	1,943
	21,250	19,554	250	262			21,500	19,816
<i>Less: revenues credited to the vote</i>	14,368	14,368					14,368	14,368
	6,882	5,186	250	262			7,132	5,448
<i>Less: receipts credited to revenue</i>	113	113					113	113
<i>Add: accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	463	463					463	463
	119	119					119	119
Total cost of program	7,351	5,655	250	262			7,601	5,917
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION								
ADMINISTRATION PROGRAM								
General administration	14,404	14,573	282	65			14,686	14,638
Finance and administration	158,007	149,677	1,214	1,848			159,221	151,525
Personnel services	20,253	21,078	50	92			20,303	21,170
Canada Employment and Immigration Advisory Council	647	659	1	15			648	674
National systems and services	18,196	16,402	333	697			18,529	17,099
Contributions to employee benefit plans	11,563	11,563					11,563	11,563
	223,070	213,952	1,880	2,717			224,950	216,669
<i>Less: revenues credited to the vote</i>	192,499	190,316					192,499	190,316
	30,571	23,636	1,880	2,717			32,451	26,353
<i>Less: receipts credited to revenue</i>	6,435	6,435					6,435	6,435
<i>Add: accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	2,006	2,006					2,006	2,006
	515	515					515	515
Total cost of program	26,657	19,722	1,880	2,717			28,537	22,439
EMPLOYMENT AND INSURANCE PROGRAM								
Employment training	525,440	515,709	94	37	546,003	230,304	1,071,537	746,050
Benefits paid in accordance with Section 39 of the Unemploy- ment Insurance Act, 1971 (Statutes of Canada 1970-71-72, c. 48)					(275,000)		(275,000)	
Direct job creation	53,446	56,245	60	469	585,314	385,460	638,820	442,174
Benefits paid in accordance with Section 38 of the Unemploy- ment Insurance Act, 1971					(140,000)		(140,000)	
Labour market development	20,455	26,434	5	157	193,886	33,964	214,346	60,555
Benefits paid in accordance with Section 37 of the Unemploy- ment Insurance Act, 1971					(150,000)		(150,000)	
Program administration	110,611	115,034	335	1,355			110,946	116,389
Employment services	124,784	108,367	144	561			124,928	108,928
Insurance benefits services	293,725	275,530	2,747	2,235			296,472	277,765
Social insurance number	6,042	4,979	91	36			6,133	5,015
Government's contribution to the Unemployment Insurance Account					2,034,439	2,034,439	2,034,439	2,034,439
Government's contribution in respect of fishermen's benefits					113,787	113,787	113,787	113,787
Contributions to employee benefit plans	62,174	62,174					62,174	62,174
	1,196,677	1,164,472	3,476	4,850	2,908,429	2,797,954	4,108,582	3,967,276
<i>Less: revenues credited to the vote</i>	602,546	585,617					602,546	585,617
	594,131	578,855	3,476	4,850	2,908,429	2,797,954	3,506,036	3,381,659
<i>Less: receipts credited to revenue</i>	5,016	5,016					5,016	5,016
<i>Add: accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	4,783	4,783					4,783	4,783
	1,228	1,228					1,228	1,228
Total cost of program	595,126	579,850	3,476	4,850	2,908,429	2,797,954	3,507,031	3,382,654

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded								
IMMIGRATION PROGRAM								
Program administration	17,793	18,660	286	585			18,079	19,245
Recruitment and selection	12,189	14,449	20	16			12,209	14,465
Enforcement and control	42,891	37,727	29	25			42,920	37,752
Settlement	3,772	2,022	4		32,380	28,413	36,156	30,435
Refugee Status Advisory Committee	717	723		16			717	739
Contributions to employee benefit plans	8,462	8,462					8,462	8,462
	85,824	82,043	339	642	32,380	28,413	118,543	111,098
Less: receipts credited to revenue	2,738	2,738					2,738	2,738
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	7,715	7,715					7,715	7,715
	3,113	3,113					3,113	3,113
Total cost of program	93,914	90,133	339	642	32,380	28,413	126,633	119,188
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	3,422	2,830	37	20			3,459	2,850
Less: receipts credited to revenue	904	904					904	904
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	463	463					463	463
	119	119					119	119
Total cost of program	3,100	2,508	37	20			3,137	2,528
IMMIGRATION APPEAL BOARD								
Administration and support services	3,232	2,983					3,232	2,983
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	460	460					460	460
	49	49					49	49
Total cost of program	3,741	3,492					3,741	3,492

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
EMPLOYMENT AND INSURANCE PROGRAM			
Grants			
<i>Direct job creation</i>			
Local economic development assistance	1,325	1,269	962
Immediate employment stimulation grants	25,000	4,385	
Workers' compensation grants:			
Grants to persons, injured in the course of their employment under Canada Employment and Immigration Commission or the former Department of Manpower and Immigration job creation programs but not entitled to the appropriate provincial workers' compensation by reason of the kind or duration of their employment, in amounts that such persons would be entitled to receive if such employment were of the kind or duration as to allow for such compensation	20	12	15
<i>Labour market development</i>			
Frontier College of Canada	175	175	125
Voluntary organizations	390	387	446
	26,910	6,228	1,548
Contributions			
<i>Employment training</i>			
Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel	11,834	11,572	
Payments of training allowances to or in respect of persons who are being afforded occupational training under the National Training Act	102,010	97,513	
Payments to employers and other persons in accordance with agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	138,688	102,915	
Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund Agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	18,471	18,304	
<i>Expenditures not required for the current year</i>			234,621
<i>Direct job creation</i>			
Payments to organizations or individuals in support of activities complementary to Labour Market Policy: Local Employment Assistance Program	57,920	56,953	52,920
Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:			
Community Development Projects	196,233	188,491	123,915
Community Services Projects	11,243	10,024	10,531
New Technology Employment Program	3,572	3,496	6,377
Local Economic Development Assistance	1,381	1,215	1,022
Community Employment	10,673	7,616	2,888
Program for the Employment Disadvantaged	49,257	34,891	10,877
Portable Wage Subsidy	5,574	1,314	59
New Employment Expansion and Development Program	20,232	15,105	
Summer Canada—Student Employment Program	62,884	60,689	
<i>Expenditures not required for the current year</i>			45,827
<i>Labour market development</i>			
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:			
Federal/Provincial Agricultural Agreements	1,371	779	6
Farm Labour Pools	5,126	4,831	4,326
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	5,552	4,641	2,727
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	14,325	8,201	10,784
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:			
Outreach	16,697	14,950	12,898
Human Resource Planning Boards	250		
Government's contribution to the Unemployment Insurance Account	2,034,439	2,034,439	956,916
Government's contribution in respect of fishermen's benefits	113,787	113,787	89,943
<i>Expenditures not required for the current year</i>			9
	2,881,519	2,791,726	1,566,646
	2,908,429	2,797,954	1,568,194
IMMIGRATION PROGRAM			
Contributions			
<i>Settlement</i>			
Adjustment assistance	29,414	25,524	20,298
Immigrant settlement and adaptation	2,966	2,889	2,514
	32,380	28,413	22,812
Total	2,940,809	2,826,367	1,591,006

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Administration Program	Employment and Insurance Program	Immigration Program	Annuities Program	Total Canada Employment and Immigration	Immigration Appeal Board	Total
(1) Salaries and wages	13,903 12,807 <i>12,258</i>	83,106 81,082 <i>67,416</i>	510,931 489,291 <i>417,777</i>	62,564 59,466 <i>53,814</i>	2,556 2,127 <i>2,154</i>	673,060 644,773 <i>553,419</i>	2,429 2,195 <i>2,018</i>	675,489 646,968 <i>555,437</i>
(1) Other personnel costs	1,965 2,063 <i>1,925</i>	21,975 22,767 <i>20,291</i>	63,349 67,262 <i>60,002</i>	8,747 9,119 <i>9,743</i>	397 456 <i>424</i>	96,433 101,667 <i>92,385</i>	350 350 <i>330</i>	96,783 102,017 <i>92,715</i>
(2) Transportation and communications	726 773 <i>602</i>	16,431 16,201 <i>13,738</i>	47,814 49,187 <i>36,128</i>	6,311 5,323 <i>4,903</i>	96 17 <i>21</i>	71,378 71,501 <i>55,392</i>	261 236 <i>273</i>	71,639 71,737 <i>55,665</i>
(3) Information	329 188 <i>178</i>	150 57 <i>244</i>	9,267 8,211 <i>10,237</i>	244 219 <i>449</i>	4 4 <i>4</i>	9,994 8,675 <i>11,108</i>	8 8 <i>8</i>	10,002 8,675 <i>11,108</i>
(4) Professional and special services	3,497 3,167 <i>2,417</i>	18,564 15,171 <i>15,276</i>	534,668 524,624 <i>459,014</i>	6,362 5,803 <i>3,719</i>	144 142 <i>124</i>	563,235 548,907 <i>480,550</i>	74 92 <i>67</i>	563,309 548,999 <i>480,617</i>
(5) Rentals	167 91 <i>109</i>	70,591 70,025 <i>56,118</i>	11,305 3,725 <i>5,083</i>	308 569 <i>538</i>	140 17 <i>2</i>	82,511 74,427 <i>61,850</i>	12 13 <i>14</i>	82,523 74,440 <i>61,864</i>
(6) Purchased repair and upkeep	6 39 <i>39</i>	6,855 5,584 <i>3,429</i>	2,270 2,499 <i>1,731</i>	72 67 <i>68</i>	4 <i>4</i>	9,203 8,193 <i>5,267</i>	13 11 <i>9</i>	9,216 8,204 <i>5,276</i>
(7) Utilities, materials and supplies	655 425 <i>418</i>	5,286 3,040 <i>3,730</i>	16,927 19,495 <i>12,471</i>	1,073 1,292 <i>1,164</i>	85 67 <i>57</i>	24,026 24,319 <i>17,840</i>	65 66 <i>62</i>	24,091 24,385 <i>17,902</i>
(9) Construction and acquisition of machinery and equipment	250 262 <i>242</i>	1,880 2,717 <i>3,082</i>	3,476 4,850 <i>1,030</i>	339 642 <i>461</i>	37 20 <i>94</i>	5,982 8,491 <i>4,909</i>	17 19 <i>23</i>	5,999 8,510 <i>4,932</i>
(10) Grants, contributions and other transfer payments			2,908,429 2,797,954 <i>1,568,194</i>	32,380 28,413 <i>22,812</i>		2,940,809 2,826,367 <i>1,591,006</i>		2,940,809 2,826,367 <i>1,591,006</i>
(12) All other expenditures	2 1 <i>3</i>	112 25 <i>50</i>	146 178 <i>251</i>	143 185 <i>38</i>		403 389 <i>342</i>	3 1 <i>1</i>	406 390 <i>343</i>
(1-12) Total	21,500 19,816 <i>18,191</i>	224,950 216,669 <i>183,374</i>	4,108,582 3,967,276 <i>2,571,918</i>	118,543 111,098 <i>97,709</i>	3,459 2,850 <i>2,876</i>	4,477,034 4,317,709 <i>2,874,068</i>	3,232 2,983 <i>2,797</i>	4,480,266 4,320,692 <i>2,876,865</i>
(13) Less: revenues credited to the vote	14,368 14,368 <i>12,440</i>	192,499 190,316 <i>158,434</i>	602,546 585,617 <i>497,195</i>			809,413 790,301 <i>668,069</i>		809,413 790,301 <i>668,069</i>
Total net expenditures	7,132 5,448 <i>5,751</i>	32,451 26,353 <i>24,940</i>	3,506,036 3,381,659 <i>2,074,723</i>	118,543 111,098 <i>97,709</i>	3,459 2,850 <i>2,876</i>	3,667,621 3,527,408 <i>2,205,999</i>	3,232 2,983 <i>2,797</i>	3,670,853 3,530,391 <i>2,208,796</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83	
	\$	\$		\$	\$
DEPARTMENT					
Summary					
Non-Tax Revenue—			Employment and Insurance—Recovery of		
Refunds of previous years' expenditure	91,678	22,897	bad debts, \$19,869; salaries, \$25,152; sun-		
Other non-tax revenue	21,575	200	dries, \$1,516,204; Canada Manpower		
Total	113,253	23,097	Industrial Training Program, \$69,410;		
			Canada Manpower Training Program,		
			\$695,306; Canada Manpower Mobility		
			Program, \$46,060; Local Initiative Pro-		
			gram, \$14,866; Local Employment Assist-		
			ance Program, \$234,326; Outreach Pro-		
			gram, \$123,042; Canada Works Program,		
			\$52,196; Young Canada Works Program,		
			\$28,814; Canada Community Services		
			Projects, \$55,752; Canada Community De-		
			velopment Projects, \$280,293; Local Eco-		
			nomic Development Assistance Program,		
			\$15,370; New Technology Employment		
			Program, \$67,633; Summer Youth		
			Employment Program, \$38,741; Canada		
			Manpower Training Purchases, \$1,130;		
			Adjustment Assistance, \$377; Job Expe-		
			rience and Training, \$1,435; Job Explora-		
			tion by Students, \$303; Community Em- ployment Program, \$24	3,286,303	9,791,164
	1982-83	1981-82	Commission Administration—Adjustment to		
	\$	\$	prior year's Payables at Year End (PAYE).	24,331	
			Immigration—Adjustment to prior year's		
			Payables at Year End (PAYE)	28,390	
			Employment and Insurance—Adjustment to		
			prior year's Payables at Year End (PAYE).	86,829	
					139,550
					9,930,714

Appendix

Canada Employment and Immigration Commission

Assisted Passage Scheme

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Loans outstanding	45,402,522	43,023,396	Working capital advance	45,402,522	43,023,396

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983		1982	
	\$	\$	\$	\$
Opening balance		43,023,396		40,554,137
Loans granted		11,498,533		9,471,495
		54,521,929		50,025,632
Loan repayments	9,054,838		7,002,236	
Loans written-off	64,569			
		9,119,407		7,002,236
		45,402,522		43,023,396

Note: Interest of \$277,580 was credited to return on investments. Interest receivable on loans at March 31, 1983 amounted to \$436,741. 312 loans were deleted under authority of Section 18 of the Financial Administration Act. Interest of \$3,726 was written-off during 1982-83.

SECTION 6

**1982-83
PUBLIC ACCOUNTS**

Energy, Mines and Resources

**Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	6.4
Total cost of programs—Budgetary	6.8
Programs by activity—Budgetary	6.9
Grants and contributions	6.11
Budgetary expenditure by program and standard object.....	6.14
Revenue	6.15
Appendices	6.17

ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

- To ensure effective management and accountability in the federal programs of Energy, Minerals and Earth Sciences, and Administration, in the Department of Energy, Mines and Resources, and to maintain central services in support of these programs.

ENERGY PROGRAM

PROGRAM

- To establish and maintain effective policies, strategies and programs for the supply and efficient use of energy resources with due regard for other social and economic goals.

PETROLEUM COMPENSATION REVOLVING FUND*

- To provide incentives for the development of designated classes of high-cost domestic petroleum through the payment of compensation to first users of such petroleum, funded by a levy upon domestic and foreign petroleum used in Canada.

MINERALS AND EARTH SCIENCES PROGRAM

- To ensure the availability of mineral policies and strategies, and timely earth science information, technology and expertise related to the landmass of Canada and its mineral and energy resources.

Atomic Energy Control Board

Objective

- To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

- To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

- To increase Canada's energy supply from competitive sources.

*This Revolving Fund was terminated on July 22, 1982.

Note: Eldorado Nuclear Limited was transferred to the Ministry of State for Social Development (PC 1982-3574 dated November 23, 1982).

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
I	Program expenditures and authority to spend revenue received during the year	\$ 17,529,000
	1c	140,000
	Transfer from TB Vote 10 ⁽¹⁾	22,017
Stat	Minister of Energy, Mines and Resources—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ENERGY PROGRAM		
	Budgetary	
5	Operating expenditures	\$ 113,944,000
	5b To authorize the transfer of \$8,539,999 from Energy, Mines and Resources Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 10	8,539,999
	TB Vote 10 ⁽¹⁾	2,148
10	The grants listed in the Estimates and contributions	\$ 198,858,000
	10b	1
	Transfer from TB Vote 10 ⁽¹⁾	19,926
		198,877,927
	<i>Less: transfer to Vote 5</i>	8,539,999
15	Payments to refiners and other importers of crude oil and petroleum products for the purposes of Part IV of the Petroleum Administration Act	
20	Uranium Canada Limited—Operating expenditures	
25	Canadian Home Insulation Program—Payments for the purposes of the Canadian Home Insulation Program Act	
30	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act	
31c	Payment to Canertech Inc. for the Ethanol from Cellulose Program	
Stat	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	
Stat	Contributions to employee benefit plans	
Stat	Petroleum incentives payments	
	Total annual authorized limit pursuant to Section 31(1) of the Petroleum Incentives Program Act	
Stat	Petroleum compensation—Total annual authorized limit pursuant to Section 77 of the Energy Administration Act	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
Stat	ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND	
	Estimates 1982-83	
Stat	ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND (EMR)	
Stat	Revolving Fund authority	
	Total program—Budgetary	
	Non-budgetary	
135	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections. (Gross)	
Stat	The Cooperative Energy Act, S.C. 1980-81-82, C.108, Section 24. The Minister, on behalf of Her Majesty in right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate \$100,000,000. (Gross)	
	Investments in the Cooperative Energy Corporation	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Non-budgetary	
MINERALS AND EARTH SCIENCES PROGRAM		
	Budgetary	
40	Operating expenditures, the grants listed in the Estimates and contributions	\$ 178,685,000
	40b	5,922,000
	Transfer from TB Vote 10 ⁽¹⁾	557,950
45	Capital expenditures	\$ 31,117,000
	45b	1,521,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
17,691,017		17,691,017		17,691,017	16,897,047	793,970		15,622,305
37,000	1,725	38,725		38,725	38,725			42,975
1,701,000	180,300	1,881,300		1,881,300	1,881,300			1,671,000
19,429,017	182,025	19,611,042		19,611,042	18,817,072	793,970		17,336,280
122,486,148		122,486,148		122,486,148	106,349,786	16,136,362		69,271,418
190,337,928	(1,626,064) ⁽²⁾	188,711,864		188,711,864	72,437,660	116,274,204		93,747,198
2,974,800,000		2,974,800,000		2,974,800,000	561,797,073	2,413,002,927		3,456,404,898
35,000		35,000		35,000	35,000			55,205
262,000,000		262,000,000		262,000,000	224,492,441	37,507,559		138,290,478
245,758,000		245,758,000		245,758,000	164,154,909	81,603,091		141,146,076
900,000		900,000		900,000	384,597	515,403		
8,400,000	(946,319)	7,453,681		7,453,681	7,453,681			10,168,427
5,426,000	575,200	6,001,200		6,001,200	6,001,200			4,030,000
1,792,000,000	(1,792,000,000)							
	1,970,000,000							
1,792,000,000	178,000,000	1,970,000,000		1,970,000,000	1,808,912,044	161,087,956		
	500,000,000	500,000,000		500,000,000	(198,545,296)	698,545,296		
	3,182	3,182		3,182	3,182			10
								32,231,900
5,602,143,076	676,005,999	6,278,149,075		6,278,149,075	2,753,476,277	3,524,672,798		3,945,345,610
(2,974,800,000)	2,974,800,000		3,815,113,373	3,815,113,373	(398,197,690)	4,213,311,063		(3,054,523,593)
	15,000,000	15,000,000		15,000,000			15,000,000	
2,627,343,076	3,665,805,999	6,293,149,075	3,815,113,373	10,108,262,448	2,355,278,587	7,737,983,861	15,000,000	890,822,017
9,000,000		9,000,000		9,000,000	4,806,601	4,193,399		2,578,818
57,804,000	100,000,000 (57,804,000)	100,000,000		100,000,000	57,804,000		42,196,000	
66,804,000	42,196,000	109,000,000		109,000,000	62,610,601	4,193,399	42,196,000	4,900,000
								7,478,818
185,164,950		185,164,950		185,164,950	182,919,703	2,245,247		150,001,049
32,638,000		32,638,000		32,638,000	27,620,475	5,017,525		10,944,860
12,805,000	1,357,300	14,162,300		14,162,300	14,162,300			12,725,000
	15,384	15,384		15,384	15,384			13,403
230,607,950	1,372,684	231,980,634		231,980,634	224,717,862	7,262,772		173,684,312
2,877,380,043	3,667,360,708	6,544,740,751	3,815,113,373	10,359,854,124	2,598,813,521	7,746,040,603	15,000,000	1,081,842,609
66,804,000	42,196,000	109,000,000		109,000,000	62,610,601	4,193,399	42,196,000	7,478,818

Use of Appropriations—Concluded

Vote	Program
ATOMIC ENERGY CONTROL BOARD	
	Budgetary
50 Stat	Program expenditures and the grants listed in the Estimates
Stat	Contributions to employee benefit plans
Stat	Federal Court awards
	Total program—Budgetary
ATOMIC ENERGY OF CANADA LIMITED	
	Budgetary
55	Operating expenditures \$ 283,232,000
	55b 1,600,000
	55c 632,266
60	Capital expenditures
	Total program—Budgetary
	Non-budgetary
L65	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance construction of new buildings. (Gross)
L70	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase of new equipment. (Gross)
	Total program—Non-budgetary
NATIONAL ENERGY BOARD	
	Budgetary
75 Stat	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
PETRO-CANADA	
	Budgetary
81b Stat	Payment to Petro-Canada in accordance with Section 24 of the Petro-Canada Act and terms and conditions as approved by the Governor in Council in respect of Canada's share of expenditures incurred by Alsands Energy Ltd.
Stat	Payment to Petro-Canada to reimburse an advance to Canertech Inc. in accordance with the Petro-Canada Act (S.C. 1974-75-76, c. 61)
	Total authorized limit pursuant to Section 10(1)(a) of an Act to amend the Petro-Canada Act
Stat	Payment to Petro-Canada to maintain the Imperial Oil Ltd. Cold Lake Project in accordance with the Petro-Canada Act (S.C. 1974-75-76, c. 61)
	Total authorized limit pursuant to Section 10(1)(b) of an Act to amend the Petro-Canada Act
Stat	Payment to Petro-Canada International Assistance Corporation, in accordance with the Petro-Canada Act (S.C. 1974-75-76, c. 61) ⁽³⁾
	Total authorized limit pursuant to Section 10(2) of an Act to amend the Petro-Canada Act
	Total program—Budgetary
	Non-budgetary
Stat	The Petro-Canada Act, R.S.c. 1974-75-76, c. 61; 1976-77, c. 10, as amended in S.C. 1980-81-82, c. 105: Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000. (Net)
	Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000. (Gross)
	Subscription of common and preferred shares
	Total program—Non-budgetary
	Total Budgetary
	Total Non-budgetary

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).⁽³⁾ The financial statements of Petro-Canada International Assistance Corporation are reproduced as Appendix 1 to this section.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,745,000		15,745,000		15,745,000	14,575,700	1,169,300		14,448,101
1,225,000	103,591	1,328,591		1,328,591	1,328,591			1,113,528
	5,000	5,000		5,000	5,000			
16,970,000	108,591	17,078,591		17,078,591	15,909,291	1,169,300		15,561,629
285,464,266		285,464,266		285,464,266	284,706,673	757,593		255,227,531
34,386,000		34,386,000		34,386,000	30,486,000	3,900,000		28,707,000
319,850,266		319,850,266		319,850,266	315,192,673	4,657,593		283,934,531
10,200,000		10,200,000		10,200,000	3,900,000	6,300,000		3,200,000
3,800,000		3,800,000		3,800,000	3,800,000			
14,000,000		14,000,000		14,000,000	7,700,000	6,300,000		3,200,000
19,209,000		19,209,000		19,209,000	18,063,039	1,145,961		15,155,206
2,028,000	215,000	2,243,000		2,243,000	2,243,000			1,907,000
21,237,000	215,000	21,452,000		21,452,000	20,306,039	1,145,961		17,062,206
2,082,750		2,082,750		2,082,750	2,082,750			
25,039,532	(25,039,532)							
	55,000,000							
25,039,532	29,960,468	55,000,000		55,000,000	25,039,532		29,960,468	
49,955,084	(49,955,084)							
	50,000,000							
49,955,084	44,916	50,000,000		50,000,000	49,955,084		44,916	
21,000,000	(21,000,000)							
	60,000,000							
21,000,000	39,000,000	60,000,000		60,000,000	21,000,000		39,000,000	
98,077,366	69,005,384	167,082,750		167,082,750	98,077,366		69,005,384	
			27,228,147	27,228,147			27,228,147	108,000,000
135,000,000	4,900,000,000	4,900,000,000		4,900,000,000				
	(135,000,000)							
135,000,000	4,765,000,000	4,900,000,000		4,900,000,000	457,000,000		4,443,000,000	
135,000,000	4,765,000,000	4,900,000,000	27,228,147	4,927,228,147	457,000,000		4,470,228,147	108,000,000
3,333,514,675	3,736,689,683	7,070,204,358	3,815,113,373	10,885,317,731	3,048,298,890	7,753,013,457	84,005,384	1,398,400,975
215,804,000	4,807,196,000	5,023,000,000	27,228,147	5,050,228,147	527,310,601	10,493,399	4,512,424,147	118,678,818

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1982-83	18,817	104		1,871	360	20,944
	1981-82	17,336	3		1,789	253	19,375
ENERGY	1982-83	2,753,476	96,445	16	3,426	998	2,661,471
	1981-82	3,945,346	405,335	47	3,220	709	3,543,987
ENERGY—PETROLEUM COMPENSATION REVOLVING FUND	1982-83	(398,198)					(398,198)
	1981-82	(3,054,524)					(3,054,524)
MINERALS AND EARTH SCIENCES	1982-83	224,718	5,936	214	15,568	2,645	237,209
	1981-82	173,684	5,995	351	8,422	1,786	178,248
	1982-83	2,598,813	102,485	230	20,865	4,003	2,521,426
	1981-82	1,081,842	411,333	398	13,431	2,748	687,086
ATOMIC ENERGY CONTROL BOARD	1982-83	15,909	1,210		1,098	176	15,973
	1981-82	15,562	169		1,074	129	16,596
ATOMIC ENERGY OF CANADA LIMITED	1982-83	315,193					315,193
	1981-82	283,935					283,935
NATIONAL ENERGY BOARD	1982-83	20,306	1,068		1,158	296	20,692
	1981-82	17,062	429		780	226	17,639
PETRO-CANADA	1982-83	98,077					98,077
	1981-82						
Total	1982-83	3,048,298	104,763	230	23,121	4,475	2,971,361
	1981-82	1,398,401	411,931	398	15,285	3,103	1,005,256

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Corporate management	7,492	6,950	190	100	72	72	7,754	7,122
Common services	13,879	14,549	109	242			13,988	14,791
Contributions to employee benefit plans	1,881	1,881					1,881	1,881
	23,252	23,380	299	342	72	72	23,623	23,794
Less: revenues credited to the vote	4,012	4,977					4,012	4,977
	19,240	18,403	299	342	72	72	19,611	18,817
Less: receipts credited to revenue		104						104
Add: accommodation provided without charge by Public Works	1,871	1,871					1,871	1,871
other services provided without charge by other departments	360	360					360	360
Total cost of program	21,471	20,530	299	342	72	72	21,842	20,944
ENERGY PROGRAM								
Energy policy	12,555	14,348	82	97	178	178	12,815	14,623
Petroleum sources: supply, demand and substitution	6,183	5,319	21	34	85,001	44,625	91,205	49,978
Non-petroleum sources: supply, demand and substitution	22,722	17,335	30	100	236,610	188,206	259,362	205,641
Energy conservation	32,193	34,962	108	399	374,682	256,629	406,983	291,990
Energy research and development	2,527	2,589	16	16			2,543	2,605
Management of federal interests in non-renewable resources	4,025	3,255	82	121			4,107	3,376
Pricing and compensation, including the Petroleum Compensation Board	15,509	8,159	500	167	7,704,656	4,403,468	7,720,665	4,411,794
Petroleum Monitoring Agency	9,762	8,332	140	160			9,902	8,492
Emergency planning, including the Energy Supplies Allocation Board	2,391	1,485	8	14			2,399	1,499
Energy public information	14,549	9,859	21	21			14,570	9,880
Contributions to employee benefit plans	6,001	6,001					6,001	6,001
	128,417	111,644	1,008	1,129	8,401,127	4,893,106	8,530,552	5,005,879
Less: revenues credited to the vote	2,252,403	2,252,403					2,252,403	2,252,403
	(2,123,986)	(2,140,759)	1,008	1,129	8,401,127	4,893,106	6,278,149	2,753,476
Less: receipts credited to revenue	7,511	96,445					7,511	96,445
Add: accommodation provided without charge by this department	16	16					16	16
accommodation provided without charge by Public Works	3,426	3,426					3,426	3,426
other services provided without charge by other departments	998	998					998	998
	(2,127,057)	(2,232,764)	1,008	1,129	8,401,127	4,893,106	6,275,078	2,661,471
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND								
Payment of compensation	4,213,311				408,585	408,585	4,621,896	408,585
Less: receipts credited to the Fund	806,783	806,783					806,783	806,783
	3,406,528	(806,783)			408,585	408,585	3,815,113	(398,198)
ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND (EMR)								
Environmental Studies Revolving Fund (EMR)	15,000						15,000	
Total cost of program	1,294,471	(3,039,547)	1,008	1,129	8,809,712	5,301,691	10,105,191	2,263,273
MINERALS AND EARTH SCIENCES PROGRAM								
Mineral development	8,386	8,049	11	7	280	280	8,677	8,336
Administration of the Canada Explosives Act	1,804	1,443	72	61			1,876	1,504
Minerals technology	15,669	15,423	895	1,526	48	46	16,612	16,995
Energy technology	29,787	28,011	7,313	7,369	595	450	37,695	35,830
Geological surveys	45,173	44,093	2,394	2,419	43	43	47,610	46,555
Earth physics	11,837	11,750	621	742	27	27	12,485	12,519
Polar continental shelf	5,188	5,608	45	30			5,233	5,638
Remote sensing	13,501	15,518	18,594	13,377	2,300	2,300	34,395	31,195
Surveying and mapping	42,856	42,618	2,124	1,840	67	67	45,047	44,525
Minerals and earth sciences public information	2,438	2,328					2,438	2,328
Program management and support	3,784	3,482	569	251	1,398	1,398	5,751	5,131
Contributions to employee benefit plans	14,162	14,162					14,162	14,162
	194,585	192,485	32,638	27,622	4,758	4,611	231,981	224,718
Less: receipts credited to revenue	7,344	5,936					7,344	5,936
Add: accommodation provided without charge by this department	214	214					214	214
accommodation provided without charge by Public Works	15,568	15,568					15,568	15,568
other services provided without charge by other departments	2,645	2,645					2,645	2,645
Total cost of program	205,668	204,976	32,638	27,622	4,758	4,611	243,064	237,209

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ATOMIC ENERGY CONTROL BOARD								
Administration of atomic energy control regulations	14,254	13,252	248	227	34	18	14,536	13,497
Special safeguards development	2,543	2,412					2,543	2,412
	16,797	15,664	248	227	34	18	17,079	15,909
<i>Less:</i> receipts credited to revenue		1,189		21				1,210
<i>Add:</i> accommodation provided without charge by Public Works		1,098						1,098
other services provided without charge by other departments		176						176
Total cost of program	16,797	15,749	248	206	34	18	17,079	15,973
ATOMIC ENERGY OF CANADA LIMITED								
Nuclear research and development	155,043	154,197	15,680	15,680			170,723	169,877
Commercial operations	114,719	114,794	18,706	14,806			133,425	129,600
Demonstration and other supported facilities	15,702	15,716					15,702	15,716
Total cost of program	285,464	284,707	34,386	30,486			319,850	315,193
NATIONAL ENERGY BOARD								
Energy regulation and advice	21,157	20,012	295	294			21,452	20,306
<i>Less:</i> receipts credited to revenue	429	1,068					429	1,068
<i>Add:</i> accommodation provided without charge by Public Works	1,158	1,158					1,158	1,158
other services provided without charge by other departments	296	296					296	296
Total cost of program	22,182	20,398	295	294			22,477	20,692
PETRO-CANADA								
Undertakings requested by the Government	167,083	98,077					167,083	98,077

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
<i>Corporate management</i>			
Sulphur Development Institute of Canada	72	72	
ENERGY PROGRAM			
Grants			
<i>Energy policy</i>			
University of Calgary for the Energy Resources Institute	125	125	125
Grant to Memorial University in support of an oil and gas resource camp	3	3	2
Grant to the Tribal Resources Development Council to assist the bands in the development and marketing of petroleum resources on band lands	50	50	
<i>Non-petroleum sources: supply, demand and substitution</i>			
Solar Energy Society of Canada	10	10	10
Brace Research Institute of McGill University	5	5	5
Biomass Energy Institute Inc.	5	5	5
Expenditures not required for the current year			162
<i>Energy research and development</i>			
Expenditures not required for the current year			24,000
	198	198	24,309
Contributions			
<i>Energy policy</i>			
Expenditures not required for the current year			75
<i>Petroleum sources: supply, demand and substitution</i>			
Membership in the World Petroleum Congress Canadian Association	1	1	1
Joint Canada-Saskatchewan Program for the development of heavy oil recovery technology	5,000	256	
Oil substitution—Distribution system expansion	103,802	34,761	13,668
Contribution to Laval University for the Green Program	100	100	
Developmental Gas Pricing Program	4,750	4,750	
Contribution to pay for the construction and design of branch lines off the Trans-Quebec and Maritimes (TQM) pipeline in Quebec	21,000	4,757	
Contribution to maintain momentum on the Maritimes portion of the Trans-Quebec and Maritimes (TQM) pending decisions on gas sourcing	4,000		
Expenditures not required for the current year			3
<i>Non-petroleum sources: supply, demand and substitution</i>			
In support of the development and commercialization of new coal utilization technology	8,632	3,977	373
Payment to New Brunswick Power Commission re: Colson Cove Plant	22,987	21,325	13,668
Federal share of the Canadian Electrical Association Research and Development Program	2,100	2,100	1,700
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	8,800	6,606	1,552
In support of solar heating demonstration projects	1,500	1,258	3,002
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	23,300		244
Oil substitution—Conversion assistance	165,758	153,196	134,400
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	1,750	174	151
Expenditures not required for the current year			45,655
<i>Energy conservation</i>			
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	25,223	7,375	5,723
Canadian Home Insulation Program:			
Contributions to individuals	252,000	224,492	130,095
Contributions to provinces	10,000		
In support of super efficient housing demonstrations	3,900	226	
In support of Municipal Energy Management Program	6,850		
In support of conservation and renewable demonstration in an Arctic community	2,185		
In support of low cost energy conservation initiatives	486	418	370
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,844	1,685	142
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	28,575	11,799	19,419
In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	5,300	1,301	57
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	2,000	1,865	1,017
Contributions in support of solar domestic water heating systems	2,400	2,302	
Contribution to Canertech Inc. in support of a Program to develop and demonstrate technology for the production of ethanol from cellulosis at the pilot plant scale	27	27	
Contribution to the Secondary Resources Development Council in support of improved advisory and communication services to the community-based-at-source recycling sector in Canada	25	15	50
Contribution to the Nuclear Energy Agency	20	20	
To provincial agencies and to persons for development initiatives undertaken under the general development agreements and subsidiary agreements for the purposes of economic and socio-economic adjustment	3,888	2,903	
Home Insulation Program: contributions to individuals	1,874	1,456	5,548
Contribution in support of Compressed Natural Gas Vehicle Demonstration Program	900	274	
Summer Canada Student Employment Program	33	21	32

Grants and Contributions—Continued

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
ENERGY PROGRAM—Concluded			
Contributions—Concluded			
<i>Energy conservation—Concluded</i>			
In support of the Remote Community Demonstration Program	815		8,708
<i>Expenditures not required for the current year</i>			
<i>Pricing and compensation, including the Petroleum Compensation Board</i>			
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Inter-provincial Pipe Line System (Statutes of Canada 1974-75-76, c. 2)	7,454	7,454	10,168
Oil import compensation	2,974,800	561,797	3,456,405
Petroleum incentive payments	1,970,000	1,808,912	
Compensation payable under Part IV, Division I of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations	2,723,850	2,025,305	
	8,400,929	4,892,908	3,838,558
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND			
Contributions			
<i>Payment of compensation</i>			
Compensation payable to first users of designated classes of high-cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act, Part IV)	408,585	408,585	737,139
	8,809,712	5,301,691	4,600,006
MINERALS AND EARTH SCIENCES PROGRAM			
Grants			
<i>Mineral development</i>			
Queen's University for the Centre for Resource Studies	50	50	50
<i>Minerals technology</i>			
Canadian National Committee of the World Mining Congress	2		2
Canadian Advisory Committee on Rock Mechanics	3	3	3
Canadian Mineral Processors	1	1	1
In support of the XIV International Mineral Processing Congress	42	42	
<i>Geological surveys</i>			
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20	20	20
Canadian Geoscience Council	11	11	11
Canadian Committee of the International Geological Correlation Program	12	12	12
<i>Remote sensing</i>			
Canadian Society for Remote Sensing	10	10	10
<i>Surveying and mapping</i>			
Canadian Institute of Surveying	30	30	30
<i>Expenditures not required for the current year</i>			1
<i>Program management and support</i>			
In aid of earth sciences, energy and minerals research	1,398	1,398	1,398
	1,579	1,577	1,538
Contributions			
<i>Mineral development</i>			
Nova Scotia Mineral Development Program	100	100	91
Queen's University to conduct studies in resource policy analysis	75	75	75
Canadian Diamond Drilling Association	55	55	
<i>Expenditures not required for the current year</i>			1,373
<i>Energy technology</i>			
I.E.A. Services Ltd. of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	188	173	86
Alberta Oil Sands Technology and Research Authority (Heavy oil)	150	20	10
Alberta Oil Sands Technology and Research Authority (Tar sand)	50	50	150
United States Environmental Protection Agency	207	207	
<i>Expenditures not required for the current year</i>			55
<i>Earth physics</i>			
International Seismological Centre	20	20	20
Canadian Committee for the Inter Union Commission on the Lithosphere	2	2	3
University of Victoria	5	5	
<i>Remote sensing</i>			
European Space Agency	2,290	2,290	1,285
<i>Surveying and mapping</i>			
Membership, Pan-American Institute of Geography and History	37	37	37
<i>Expenditures not required for the current year</i>			10
	3,179	3,034	3,195
	4,758	4,611	4,733
	8,814,542	5,306,374	4,604,739

Grants and Contributions—Concluded
(in thousands of dollars)

	1982-83	1982-83	1981-82
	Appropriations	Expenditures	Expenditures
ATOMIC ENERGY CONTROL BOARD			
Grants			
Administration of atomic energy control regulations			
Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety	10	6	8
Contributions			
Administration of atomic energy control regulations			
Contributions in the form of post-graduate scholarships to assist the Atomic Energy Control Board in recruiting technically qualified individuals who are capable of working in both official languages	24 34	12 18	8
Total	8,814,576	5,306,392	4,604,747

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Program	Energy		Minerals and Earth Sciences Program	Subtotal	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Petro- Canada	Total
			Petroleum Compensation Revolving Fund	Environ- mental Studies Revolving Fund (EMR)							
(1) Salaries and wages	13,107 12,359 <i>11,404</i>	42,863 42,593 <i>24,895</i>		150	99,610 97,747 <i>87,624</i>	155,730 152,699 <i>123,923</i>	9,376 8,910 <i>7,023</i>		15,609 14,917 <i>12,534</i>		180,715 176,526 <i>143,480</i>
(1) Other personnel costs	1,897 2,062 <i>1,671</i>	6,006 3,973 <i>4,030</i>			14,418 14,921 <i>12,725</i>	22,321 20,956 <i>18,426</i>	1,360 1,360 <i>1,114</i>		2,243 2,243 <i>1,907</i>		25,924 24,559 <i>21,447</i>
(2) Transportation and communications	1,217 1,323 <i>1,148</i>	7,258 7,036 <i>4,542</i>			9,384 9,748 <i>8,673</i>	17,859 18,107 <i>14,363</i>	1,294 1,103 <i>1,055</i>		1,249 1,112 <i>915</i>		20,402 20,322 <i>16,333</i>
(3) Information	17 21 <i>25</i>	11,202 6,700 <i>9,903</i>			1,627 1,277 <i>1,084</i>	12,846 7,998 <i>11,012</i>	122 56 <i>87</i>		185 95 <i>165</i>		13,153 8,149 <i>11,264</i>
(4) Professional and special services	3,074 3,269 <i>2,646</i>	57,727 46,967 <i>28,649</i>		14,850	46,399 43,898 <i>27,005</i>	122,050 94,134 <i>58,300</i>	4,193 3,822 <i>5,681</i>		1,092 917 <i>901</i>		127,335 98,873 <i>64,882</i>
(5) Rentals	1,416 1,588 <i>1,447</i>	874 1,238 <i>633</i>			7,080 8,097 <i>6,820</i>	9,370 10,923 <i>8,900</i>	67 65 <i>76</i>		214 182 <i>122</i>		9,651 11,170 <i>9,098</i>
(6) Purchased repair and upkeep	1,790 1,822 <i>2,311</i>	264 194 <i>59</i>			2,724 3,168 <i>2,527</i>	4,778 5,184 <i>4,897</i>	89 82 <i>38</i>		238 232 <i>66</i>		5,105 5,498 <i>5,001</i>
(7) Utilities, materials and supplies	703 934 <i>793</i>	1,220 2,928 <i>1,464</i>			13,016 13,424 <i>10,968</i>	14,939 17,286 <i>13,225</i>	284 260 <i>261</i>		327 314 <i>248</i>		15,550 17,860 <i>13,734</i>
(8) Construction and acqui- sition of land, build- ings and works					411 111 <i>23</i>	411 111 <i>23</i>					411 111 <i>23</i>
(9) Construction and acqui- sition of machinery and equipment	299 341 <i>892</i>	1,008 1,129 <i>8,277</i>			32,227 27,510 <i>10,922</i>	33,534 28,980 <i>20,091</i>	248 227 <i>215</i>		295 294 <i>204</i>		34,077 29,501 <i>20,510</i>
(10) Grants, contributions and other transfer payments	72 72 <i>3,862,867</i>	8,401,127 4,893,106 <i>737,139</i>	408,585 408,585 <i>4,213,311</i>		4,758 4,611 <i>4,733</i>	8,814,542 5,306,374 <i>4,604,739</i>	34 18 <i>8</i>				8,814,576 5,306,392 <i>4,604,747</i>
(12) All other expenditures ..	31 3 <i>11</i>	1,003 15 <i>27</i>			327 206 <i>580</i>	4,214,672 224 <i>618</i>	12 6 <i>4</i>	319,850 315,193 <i>283,935</i>		167,083 98,077 <i>284,557</i>	4,701,617 413,500 <i>284,557</i>
(1-12) Total	23,623 23,794 <i>22,348</i>	8,530,552 5,005,879 <i>3,945,346</i>	4,621,896 408,585 <i>737,139</i>	15,000	231,981 224,718 <i>173,684</i>	13,423,052 5,662,976 <i>4,878,517</i>	17,079 15,909 <i>15,562</i>	319,850 315,193 <i>283,935</i>	21,452 20,306 <i>17,062</i>	167,083 98,077 <i>5,195,076</i>	13,948,516 6,112,461 <i>5,195,076</i>
(13) Less: revenues credited to the vote	4,012 4,977 <i>5,012</i>	2,252,403 2,252,403 <i>3,791,663</i>	806,783 806,783 <i>3,791,663</i>			3,063,198 3,064,163 <i>3,796,675</i>					3,063,198 3,064,163 <i>3,796,675</i>
Total net expenditures	19,611 18,817 <i>17,336</i>	6,278,149 2,753,476 <i>3,945,346</i>	3,815,113 (398,198) <i>(3,054,524)</i>	15,000	231,981 224,718 <i>173,684</i>	10,359,854 2,598,813 <i>1,081,842</i>	17,079 15,909 <i>15,562</i>	319,850 315,193 <i>283,935</i>	21,452 20,306 <i>17,062</i>	167,083 98,077 <i>5,195,076</i>	10,885,318 3,048,298 <i>1,398,401</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Tax Revenue—		
Special petroleum compensation charge		472,720,743
Non-Tax Revenue—		
Return on investments	57,630,754	59,592,608
Refunds of previous years' expenditure	24,381,902	32,134,203
Services and service fees	1,047,299	649,563
Privileges, licences and permits	4,011,883	5,171,588
Proceeds from sales	4,413,387	4,555,171
Other non-tax revenue	10,999,294	309,230,350
	<u>102,484,519</u>	<u>411,333,483</u>
Total	<u>102,484,519</u>	<u>884,054,226</u>

	1982-83	
	\$	\$

Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Atomic Energy of Canada Limited—Interest	42,369,575	
Other—		
Provincial and territorial governments—		
Regional electrical interconnections—		
Interest—		
Nova Scotia	325,215	
Prince Edward Island	875,266	
New Brunswick	611,302	
Manitoba	11,880,764	
Private sector enterprises—		
Cooperative Energy Corporation—		
Interest	84,945	
Miscellaneous—		
Hydro Quebec Research Institute—		
Interest	1,363,373	
	<u>57,510,440</u>	
Other accounts—		
Sundries		120,314
	<u>57,630,754</u>	
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	23,645,913	
Adjustment to prior year's Payables at Year End (PAYE)	735,989	
	<u>24,381,902</u>	
Services and service fees:		
Assays and analyses	146,825	
Treatment of metal	34,153	
Other services	430,083	
Sensor line miles	62,635	
Photocopying	15,984	
Sundries	357,619	
	<u>1,047,299</u>	
Privileges, licences and permits:		
Return from natural resources—		
Public lands—Oil and gas royalties	3,301,841	
Public lands—Other revenues	91,038	
Offshore oil and gas revenues	80,198	
	<u>3,473,077</u>	
Revenues from public services of a regulatory nature—		
Licences and permits	61,310	
Inspection and examination fees	106,554	
Fines and penalties	4,316	
Sundries	366,626	
	<u>538,806</u>	
	<u>4,011,883</u>	

	1982-83	
	\$	\$
Proceeds from sales:		
Survey data, gazetteers	19,482	
Books and publications	30,123	
Charts, maps and plans	3,134,044	
Photostats and prints	6,917	
Rock and mineral sets	139,709	
Cartographic information	15,047	
Air photos and prints	1,066,887	
Sundries	1,178	
	<u>4,413,387</u>	
Other non-tax revenue:		
Nelson River Project	7,596,000	
Interest received from Canada Mortgage and Housing Corporation	3,253,766	
Sundries	149,528	
	<u>10,999,294</u>	

ATOMIC ENERGY CONTROL BOARD

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	55,940	93,321
Other non-tax revenue	1,153,900	75,683
Total	<u>1,209,840</u>	<u>169,004</u>

	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE)	4,158	
Sundry	51,782	
	<u>55,940</u>	
Other non-tax revenue:		
Premium and discount on exchange	57	
Cost-sharing revenue	1,134,232	
Fines and penalties	5,600	
Rental revenue	7,746	
International Atomic Energy Agency (IAEA)—J H Jennekens	392	
Orientation centre	5,873	
	<u>1,153,900</u>	

	1982-83	
	\$	\$

NATIONAL ENERGY BOARD

Summary

Tax Revenue—		
Oil export charges	392,080,388	518,537,357
Non-Tax Revenue—		
Refunds of previous years' expenditure	35,141	38,462
Services and service fees	1,031,145	385,971
Proceeds from sales	1,860	3,034
Other non-tax revenue	165	1,246
	<u>1,068,311</u>	<u>428,713</u>
Total	<u>393,148,699</u>	<u>518,966,070</u>

Revenue—Concluded

	1982-83	
	\$	\$
NATIONAL ENERGY BOARD—Concluded		
Details		
Tax Revenue—		
Oil export charges	1,213,095,519	
Less: remissions/exemptions/reductions granted by Order-in-Council	376,949,172	
remissions/exemptions/reductions pending Order-in-Council	212,651,563	
payments made to producing prov- inces	228,947,324	
refund of overpayments	2,467,072	
	<u>392,080,388</u>	
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	33,044	
Adjustment to prior year's Payables at Year End (PAYE)	2,097	
	<u>35,141</u>	
Services and service fees:		
Recovery of costs in accordance with the National Energy Board Act	<u>1,031,145</u>	

Appendix 1

Petro-Canada International Assistance Corporation

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the balance sheet of Petro-Canada International Assistance Corporation, a subsidiary of Petro-Canada, as at December 31, 1982 and the statements of operations and changes in financial position for the period from the date of commencement of operations, January 25, 1982, to December 31, 1982. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
April 29, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	LIABILITIES AND SHAREHOLDER'S EQUITY	1982
	\$		\$
Current assets		Current liability	
Short-term deposits	21,000,000	Due to affiliated company, Petro-Canada Exploration Inc. ..	18,715,915
Accrued interest receivable	11,761	Excess of Parliamentary appropriation over total expenditures	2,295,845
		SHAREHOLDER'S EQUITY	
		Share capital (Note 3)	1
	21,011,761		21,011,761

Approved on behalf of the Board:

P.M. TOWE
Director

F.G. RAYER
Director

Appendix 1—Concluded

Petro-Canada International Assistance Corporation—
ConcludedSTATEMENT OF OPERATIONS
FROM THE DATE OF COMMENCEMENT OF OPERATIONS
JANUARY 25, 1982, TO DECEMBER 31, 1982

	1982
	\$
Project expenditures	
Tanzania	14,504,610
Jamaica	1,790,206
Barbados	510,086
Senegal	231,576
Other project development	514,610
	17,551,088
Expenses	
General and administrative expenses	864,400
Interest expense, net	288,667
Total expenditures	18,704,155
Parliamentary appropriation	21,000,000
Excess of Parliamentary appropriation over total expenditures	2,295,845

STATEMENT OF CHANGES IN FINANCIAL POSITION
FROM THE DATE OF COMMENCEMENT OF OPERATIONS
JANUARY 25, 1982, TO DECEMBER 31, 1982

	1982
	\$
Sources of working capital	
Parliamentary appropriation	21,000,000
Share capital	1
	21,000,001
Uses of working capital	
Expenditures	18,704,155
Increase in working capital and working capital at end of period	2,295,846

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Incorporation

The Corporation was incorporated by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary in 1981 pursuant to directions provided by Order in Council P.C. 1981-2167 of August 5, 1981. The inaugural meeting of the Board of Directors was held on January 25, 1982 after which the Corporation commenced operations.

2. Operations

The Corporation assists developing countries in the exploration for oil and gas and related activities in those countries in a manner consistent with the foreign aid and energy objectives and programmes of the Government of Canada. The Corporation's activities are financed by Parliamentary appropriations pursuant to Subsection 24.2 of the Petro-Canada Act. An affiliated company, Petro-Canada Exploration Inc. ("PEX"), provides technical and administrative services to the Corporation at cost. In addition, the Corporation may also borrow from PEX such funds as it may require from time to time. Advances received from PEX, which cannot exceed \$50,000,000 at any time, bear interest at the cost of borrowing to PEX.

3. Share capital

Authorized:

Common shares— Unlimited

Issued:

One common share for a cash consideration of one dollar.

Appendix 2

Petroleum Compensation Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Petroleum Compensation Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The departmental Financial Management Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The accounting system for the Fund is operated by the Comptroller, Petroleum, of the Energy Program Finance Division. Transactions are executed in accordance with prescribed regulations, within Parliamentary authorities and are properly recorded to maintain accountability of Government funds and to safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and frequent contacts are maintained between the staff of the Comptroller, Petroleum, and of the Auditor General's office. The Comptroller, Petroleum, in coordination with the managers of the Fund, also seeks to assure the objectivity and integrity of data in the Fund's financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the passage of the Energy Administration Act (Bill C-103) the provisions implementing the Petroleum Compensation Revolving Fund have been revoked.

Approved by:
S. MENSFORTH
*Assistant Deputy Minister, Finance and Administration
(Senior financial officer)*

R. O. SORENSON
*Director-General, Financial Management Branch
(Senior full-time financial officer)*

R. PRIDDLE
*Assistant Deputy Minister
Petroleum*

July 4, 1983

STATEMENT OF NET INCOME
FOR THE FOUR MONTHS ENDED JULY 31, 1982
(in thousands of dollars)

	July 31, 1982 (four months)		March 31, 1982 (one year)	
	Estimates	Actual	Estimates	Actual
Net profit for the period.....	2,974,800	142,872	4,808,700	3,082,000
Operating requirements	2,974,800	142,872	4,808,700	3,082,000
Working capital change and other reconciling items		255,326		(27,476)
Net income	2,974,800	398,198	4,808,700	3,054,524

BALANCE SHEET AS AT JULY 31, 1982

FUND ASSETS	July 31, 1982	March 31, 1982	FUND LIABILITIES	July 31, 1982	March 31, 1982
	\$	\$		\$	\$
Current assets			Current liabilities		
Levy receivable—Outside parties		603,533,723	Accounts payable and accrued liabilities—Outside parties		85,987,781
Other current assets		167,549			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority		(3,327,725,817)
			Accumulated surplus		3,845,439,308
					517,713,491
		603,701,272			603,701,272

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Petroleum Compensation Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE FOUR MONTHS ENDED JULY 31, 1982

	July 31, 1982 (four months)	March 31, 1982 (one year)
	\$	\$
Revenue		
Petroleum levy and late payment penalty ..	472,249,810	3,851,007,796
Expenses		
Compensation—Syn crude production	224,964,610	696,397,450
Compensation—Suncor production	36,821,159	41,268,047
Compensation—NORP production	67,592,286	31,342,363
	329,378,055	769,007,860
Net profit.....	142,871,755	3,081,999,936

STATEMENT OF ACCUMULATED SURPLUS
FOR THE FOUR MONTHS ENDED JULY 31, 1982

	July 31, 1982 (four months)	March 31, 1982 (one year)
	\$	\$
Balance, beginning of year.....	3,845,439,308	763,439,372
Net profit for the period	142,871,755	3,081,999,936
	3,988,311,063	3,845,439,308
Balance, closed to accumulated net charge against the Fund's authority account	(3,988,311,063)	
Balance, end of year		3,845,439,308

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE FOUR MONTHS ENDED JULY 31, 1982

	July 31, 1982 (four months)	March 31, 1982 (one year)
	\$	\$
Source of working capital		
Operations		
Net profit for the year	142,871,755	3,081,999,936
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	660,585,246	3,032,898,663
Transfer of accumulated surplus to the accumulated net charge against the Fund's authority account	3,988,311,063	
Closing balance in the accumulated net charge against the Fund's authority account	(3,988,311,063)	
	660,585,246	3,032,898,663
(Decrease) increase in working capital	(517,713,491)	49,101,273
Working capital, beginning of year.....	517,713,491	468,612,218
Working capital, end of year		517,713,491
Changes in working capital components:		
(Decrease) increase in levy receivable	(603,533,723)	84,681,920
(Decrease) in other current assets	(167,549)	(724,415)
Decrease (increase) in accounts payable and accrued liabilities.....	85,987,781	(34,856,232)
	(517,713,491)	49,101,273

RECONCILIATION WITH AUTHORITY USED
JULY 31, 1982

	July 31, 1982	March 31, 1982
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	3,988,311,063	3,327,725,817
Deduct: PAYE charges against the appro- priation account after March 31 ..		6,781,389
Add: amounts credited to the appropriation account after March 31 ..		269,168,945
Net authority provided, end of year	3,988,311,063	3,590,113,373
Authority limit	225,000,000	225,000,000
Unused authority carried forward		3,815,113,373
Unused authority cancelled	4,213,311,063	

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1982

1. Authority and purpose

This account, established for the purpose of raising sufficient funds through a levy to provide for the payment of any compensation payable with respect to classes of petroleum which are designated in accordance with the provisions of Subsection 72(4) of the Petroleum Administration Act, was authorized by Vote L26a, Appropriation Act No. 3, 1978-79.

Section 3 of the Adjustment of Accounts Act, assented to July 10, 1980, deleted from the accounts of Canada the Petroleum Compensation Revolving Fund and the amount outstanding as at March 31, 1981.

Section 24 of the Adjustment of Accounts Act re-established the Revolving Fund and authorized the Minister to make expenditures up to \$200 million out of the Consolidated Revenue Fund for synthetic petroleum and to spend the revenue received in respect of the petroleum compensation charge and penalty revenue.

The authority to make expenditures out of the Consolidated Revenue Fund was increased to \$225 million by Appropriation Act No. 3, 1980-81, PC 1980-3423. An amount of \$57,799,712 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

With the passage of the Energy Administration Act (Bill C-103), the provisions implementing the Petroleum Compensation Revolving Fund have been revoked. Under this Act, a statutory authority became effective at the end of July, 1982.

2. Significant accounting policies

(a) Revenue

Under Part III.1, Section 65, 12 of the Petroleum Administration Act, as amended, a levy is imposed upon (1) domestic petroleum received for processing or consumption in Canada and (2) foreign petroleum or petroleum products imported into Canada for processing, consumption, sale or other use in Canada at a rate prescribed by order of the Governor in Council.

All accrued penalties receivable at July 31, 1982 have been recorded by the departmental memorandum system of accounts receivable, upon closure of the Fund.

Appendix 2—Concluded**Petroleum Compensation Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**JULY 31, 1982—*Concluded*

(b) Compensation payments

Under Part IV of the Petroleum Administration Act, as amended, compensation is payable to first users of designated classes of high cost domestic petroleum to reduce the cost to domestic price levels.

(c) Administration expenses

Administration expenses (exclusive of audit and collection fees) are not charged to the Revolving Fund. They are paid from the Energy Administration Vote.

In accordance with the agreement between Energy, Mines and Resources and the Department of National Revenue—Customs and Excise, audit and collection fees are not charged to the Revolving Fund.

SECTION 7

1982-83 PUBLIC ACCOUNTS

Environment

CONTENTS

	<i>Page</i>
Use of appropriations	7.4
Total cost of programs—Budgetary	7.6
Programs by activity—Budgetary	7.6
Grants and contributions	7.7
Budgetary expenditure by program and standard object.....	7.9
Revenue	7.10

ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

- To provide policy direction, management and services to the Department and to provide for environmental assessment review.

ENVIRONMENTAL SERVICES PROGRAM*

- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

PARKS CANADA PROGRAM

- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

* During the year, duties of the Department of Regional Economic Expansion, under certain agreements, were transferred to this department.

Use of Appropriations

Vote	Program	
ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	\$ 36,348,840
	1c	2,757,000
	Transfer from: TB Vote 10 ⁽¹⁾	130,676
	TB Vote 30 ⁽¹⁾	1,246,000
Stat	Minister of the Environment—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ENVIRONMENTAL SERVICES PROGRAM		
	Budgetary	
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	\$ 299,538,000
	5b	6,838,500
	Transfer from TB Vote 10 ⁽¹⁾	2,298,002
		308,674,502
	Less: transfer to Vote 15	163,000
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	\$ 32,857,000
	10b	1,035,000
		33,892,000
	Less: transfer to Vote 15	125,000
15	The grants listed in the Estimates and contributions	\$ 51,332,200
	15b To authorize the transfer of \$57,469,200 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	19,720,000
	15c To authorize the transfer of \$163,000 from Environment Vote 5 and \$125,000 from Environment Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	9,662,000
	Transfer from: Vote 5	163,000
	Vote 10	125,000
	Regional Economic Expansion Vote 10	57,469,200
	TB Vote 10 ⁽¹⁾	1,068,134
	TB Vote 11c ⁽¹⁾	166,800
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
539	Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000	
PARKS CANADA PROGRAM		
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$ 160,679,000
	20c	1,374,600
	Transfer from: TB Vote 5 ⁽¹⁾	4,347,103
	TB Vote 10 ⁽¹⁾	1,471,795
25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$ 101,027,000
	25c	319,000
30	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec	\$ 1,575,000
	30b	2,642,343
	30c	10,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 11c new employment expansion and development.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
40,482,516		40,482,516		40,482,516	39,378,372	1,104,144		33,662,486
37,000	1,724	38,724		38,724	38,724			43,135
3,360,000	356,200	3,716,200		3,716,200	3,716,200			3,480,000
43,879,516	357,924	44,237,440		44,237,440	43,133,296	1,104,144		37,185,621
308,511,502		308,511,502		308,511,502	296,186,898	12,324,604		263,023,520
33,767,000		33,767,000		33,767,000	31,909,243	1,857,757		22,404,630
139,706,334		139,706,334		139,706,334	131,458,464	8,247,870		68,074,857
25,378,000	2,690,100	28,068,100		28,068,100	28,068,100			25,013,050
	118	118		118	118			1,799
507,362,836	2,690,218	510,053,054		510,053,054	487,622,823	22,430,231		378,517,856
	(35,000)	(35,000)	35,000					
167,872,498		167,872,498		167,872,498	165,589,695	2,282,803		145,631,914
101,346,000		101,346,000		101,346,000	100,550,494	795,506		99,760,529
4,227,343		4,227,343		4,227,343	4,227,343			1,413,000
14,623,000	1,550,000	16,173,000		16,173,000	16,173,000			15,154,000
	20,579	20,579		20,579	20,579			4,351
288,068,841	1,570,579	289,639,420		289,639,420	286,561,111	3,078,309		261,963,794
839,311,193	4,618,721	843,929,914		843,929,914	817,317,230	26,612,684		677,667,271
	(35,000)	(35,000)	35,000					

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
ADMINISTRATION	1982-83	43,133	224		3,512	644	47,065
	1981-82	37,185	91		3,129	577	40,800
ENVIRONMENTAL SERVICES	1982-83	487,623	8,548	14,643	17,341	4,945	516,004
	1981-82	378,518	8,717	13,311	16,954	4,333	404,399
PARKS CANADA	1982-83	286,561	21,890	2,717	7,003	3,873	278,264
	1981-82	261,964	19,692	2,426	7,977	3,634	256,309
Total	1982-83	817,317	30,662	17,360	27,856	9,462	841,333
	1981-82	677,667	28,500	15,737	28,060	8,544	701,508

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	40,975	39,852	120	390	217	157	41,312	40,399
Federal Environmental Assessment Review Office	2,922	2,730	4	4			2,926	2,734
	43,897	42,582	124	394	217	157	44,238	43,133
Less: receipts credited to revenue		224						224
Add: accommodation provided without charge by Public Works ..	2,097	3,512					2,097	3,512
other services provided without charge by other departments								
	634	644					634	644
Total cost of program	46,628	46,514	124	394	217	157	46,969	47,065
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	45,730	43,178	2,498	1,559	107	104	48,335	44,841
Atmospheric environment	137,740	134,710	19,379	18,969	1,128	1,062	158,247	154,741
Environmental conservation	85,043	83,310	7,279	6,986	46,804	45,491	139,126	135,787
Forestry	62,714	59,008	4,761	4,564	91,667	84,801	159,142	148,373
Contributions to employee benefit plans	28,068	28,068					28,068	28,068
	359,295	348,274	33,917	32,078	139,706	131,458	532,918	511,810
Less: revenues credited to the vote	22,715	24,018	150	169			22,865	24,187
	336,580	324,256	33,767	31,909	139,706	131,458	510,053	487,623
Less: receipts credited to revenue	10,225	8,548					10,225	8,548
Add: accommodation provided without charge by this department	8,953	14,643					8,953	14,643
accommodation provided without charge by Public Works	13,131	17,341					13,131	17,341
other services provided without charge by other departments	4,877	4,945					4,877	4,945
Total cost of program	353,316	352,637	33,767	31,909	139,706	131,458	526,789	516,004
PARKS CANADA PROGRAM								
Administration	24,701	25,731	394	4,437	84	81	25,179	30,249
National parks	84,582	83,878	63,662	65,453	626	372	148,870	149,703
Historic parks and sites	39,669	38,645	17,961	17,390	1,155	1,144	58,785	57,179
Agreements for recreation and conservation	21,186	19,852	19,329	13,284	117	121	40,632	33,257
Contributions to employee benefit plans	16,173	16,173					16,173	16,173
	186,311	184,279	101,346	100,564	1,982	1,718	289,639	286,561
Less: receipts credited to revenue	19,457	21,890					19,457	21,890
Add: accommodation provided without charge by this department	2,717	2,717					2,717	2,717
accommodation provided without charge by Public Works	4,932	7,003					4,932	7,003
other services provided without charge by other departments	3,814	3,873					3,814	3,873
Total cost of program	178,317	175,982	101,346	100,564	1,982	1,718	281,645	278,264

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
ADMINISTRATION PROGRAM			
Grants			
<i>Administration</i>			
Canadian Association of Geographers	7	7	6
International Geographical Union	2	2	2
	9	9	8
Contributions			
<i>Administration</i>			
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	146	86	86
Summer Canada—Student Employment Program	62	62	42
	208	148	128
	217	157	136
ENVIRONMENTAL SERVICES PROGRAM			
Grants			
<i>Environmental protection</i>			
Grant to the Canadian National Committee of the International Association on Water Pollution Research	5	5	
<i>Expenditures not required for the current year</i>			5
<i>Atmospheric environment</i>			
Meteorological research	359	359	356
Canadian Meteorological and Oceanographic Society	16	16	16
University of Toronto—Observatory	10	10	
Grant to the Co-operative Program for the Monitoring and Evaluation of Long Range Transmission of Air Pollutants in Europe	10	10	
<i>Environmental conservation</i>			
Water resources research	250	250	250
Canadian Committee of the International Association of Water Pollution Research	2	2	2
Canadian Wildlife Federation	10	10	10
Canadian Nature Federation	10	10	10
Creston Valley Wildlife Management	75	75	75
Scholarships	10	10	10
<i>Expenditures not required for the current year</i>			25
<i>Forestry</i>			
Canadian Forestry Association	50	50	50
Commonwealth Forestry Institute	11	10	8
Festival of Forestry	5	5	5
Grants to universities for specific forestry research projects	1,289	1,289	292
Grant to the Forest Awareness in Canada Trust	5	5	
	2,117	2,116	1,114
Contributions			
<i>Environmental protection</i>			
Contribution to the Organization for Economic Co-operation and Development	33	32	49
Contribution to the New Employment Expansion and Development Program	8	8	
Summer Canada—Student Employment Program	61	59	102
<i>Atmospheric environment</i>			
Membership fee—World Meteorological Organization	580	580	569
Contributions to provide scholarships for studies in meteorology and atmospheric sciences at Canadian universities	115	56	
Summer Canada—Student Employment Program	38	31	50
<i>Environmental conservation</i>			
Contributions to provinces for implementation of water planning recommendations:			
British Columbia—			
Fraser River flood control	3,995	3,995	4,368
Okanagan River Basin	95	94	348
Saskatchewan—Qu'Appelle Valley	600	477	631
Quebec—Montreal area flood control	288	273	850
Contribution to the Province of British Columbia—Sturgeon Bank Agreement	185		
Contribution to the Province of Quebec—Basse Côte Nord Ecological Studies	61	50	251
Contributions to provinces towards other federal-provincial water resources projects	180	82	229
Contributions to provinces for flood damage reduction studies and flood-risk mapping	1,780	1,705	1,654
Contributions to the Province of Quebec—Hydrometric Agreement	887	662	871
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200	1,169	1,198
Contribution to the Province of Quebec—James Bay Agreement	80	65	48
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	22	22	22
Contribution to the Province of Manitoba for Red River Ring Dyking	560	153	
Contributions to the provinces for the Sewage Treatment Facilities Construction Program	35,000	35,000	
Contribution to the New Employment Expansion and Development Program	70	70	
Contribution to Supi Farms Limited	115	115	
Contribution to the Interjurisdictional Caribou Management Board	15	15	
Contribution to the provinces for waterfowl crop depredation	725	625	494
Summer Canada—Student Employment Program	589	562	368

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
ENVIRONMENTAL SERVICES PROGRAM—Concluded			
<i>Contributions—Concluded</i>			
<i>Forestry</i>			
Forest Engineering Research Institute of Canada	1,346	1,330	1,400
Contribution to the National Swedish Board for Energy Source Development	25	25	
Contribution to FORINTEK Canada Corporation	2,300	2,300	2,300
Contributions to provincial governments and other eligible organizations for the provision of forestry job creation projects	15,300	13,354	
Contributions for the Canada-Nova Scotia Forest Resource Development Agreement	4,300	2,030	
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	66,419	63,799	50,755
Contribution to the Council of Forest Industries	50	50	
Contribution to the New Employment and Expansion Development Program	88	88	
Contribution to the Association of Canadian Universities for Northern Studies	4	4	
Contribution to the Canadian Inter Agency Forest Fire Centre	95	95	
Summer Canada—Student Employment Program	380	367	404
	137,589	129,342	66,961
	139,706	131,458	68,075
PARKS CANADA PROGRAM			
<i>Grants</i>			
<i>National parks</i>			
In aid of the development of the International Peace Garden in Manitoba	30	30	30
National and Provincial Parks Association of Canada	15	15	15
<i>Historic parks and sites</i>			
Expenditures not required for the current year			1,180
<i>Agreements for recreation and conservation</i>			
Grant to the Chambly Marina of Chambly, Quebec	45	45	
	90	90	1,225
<i>Contributions</i>			
<i>Administration</i>			
Summer Canada—Student Employment Program	84	81	
<i>National parks</i>			
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference	12	12	12
International Union for Conservation of Nature Resources	90	75	90
Contributions to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park	250	14	330
Summer Canada—Student Employment Program	229	226	
Expenditures not required for the current year			195
<i>Historic parks and sites</i>			
Canadian contribution to World Heritage Fund	80	79	76
Contributions to co-operating associations of Parks Canada activities	250	250	95
Contribution to International Monuments and Sites	5	5	
Contribution to Association of Canadian Universities	3	3	
Summer Canada—Student Employment Program	817	807	
<i>Agreements for recreation and conservation</i>			
Summer Canada—Student Employment Program	72	76	
	1,892	1,628	798
	1,982	1,718	2,023
Total	141,905	133,333	70,234

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Environ- mental Services Program	Parks Canada Program	Total
(1) Salaries and wages	27,813 26,302 <i>22,908</i>	199,923 187,577 <i>168,797</i>	126,931 121,832 <i>107,157</i>	354,667 335,711 <i>298,862</i>
(1) Other personnel costs	3,718 4,767 <i>3,529</i>	31,403 36,464 <i>27,821</i>	17,922 22,400 <i>18,017</i>	53,043 63,631 <i>49,367</i>
(2) Transportation and communications	4,154 3,551 <i>2,650</i>	27,762 28,022 <i>20,259</i>	9,460 9,838 <i>9,332</i>	41,376 41,411 <i>32,241</i>
(3) Information	530 254 <i>201</i>	3,066 1,598 <i>2,530</i>	2,349 2,949 <i>1,832</i>	5,945 4,801 <i>4,563</i>
(4) Professional and special services	5,465 5,373 <i>4,403</i>	53,049 48,338 <i>42,610</i>	23,169 28,686 <i>22,623</i>	81,683 82,397 <i>69,636</i>
(5) Rentals	689 894 <i>985</i>	16,785 19,482 <i>22,333</i>	5,623 5,131 <i>5,466</i>	23,097 25,507 <i>28,784</i>
(6) Purchased repair and upkeep	263 330 <i>321</i>	5,354 6,457 <i>4,863</i>	17,045 13,161 <i>17,726</i>	22,662 19,948 <i>22,910</i>
(7) Utilities, materials and supplies	1,262 1,051 <i>1,605</i>	22,044 22,647 <i>21,382</i>	22,575 21,229 <i>19,969</i>	45,881 44,927 <i>42,956</i>
(8) Construction and acquisition of land, buildings and works		8,705 7,501 <i>4,233</i>	49,190 45,959 <i>45,745</i>	57,895 53,460 <i>49,980</i>
(9) Construction and acquisition of machinery and equipment	124 394 <i>443</i>	24,482 21,674 <i>16,404</i>	6,920 7,436 <i>8,312</i>	31,526 29,504 <i>25,159</i>
(10) Grants, contributions and other transfer payments	217 157 <i>136</i>	139,706 131,458 <i>68,075</i>	1,982 1,718 <i>2,023</i>	141,905 133,333 <i>70,234</i>
(12) All other expenditures	3 60 <i>2</i>	639 592 <i>739</i>	6,473 6,222 <i>3,762</i>	7,115 6,874 <i>4,503</i>
(1-12) Total	44,238 43,133 <i>37,185</i>	532,918 511,810 <i>400,046</i>	289,639 286,561 <i>261,964</i>	866,795 841,504 <i>699,195</i>
(13) Less: revenues credited to the vote		22,865 24,187 <i>21,528</i>		22,865 24,187 <i>21,528</i>
Total net expenditures	44,238 43,133 <i>37,185</i>	510,053 487,623 <i>378,518</i>	289,639 286,561 <i>261,964</i>	843,930 817,317 <i>677,667</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	50	
Refunds of previous years' expenditure	1,311,522	2,395,986
Services and service fees	9,274,293	5,511,362
Privileges, licences and permits	12,587,444	12,335,829
Proceeds from sales	2,149,024	1,713,263
Other non-tax revenue	5,339,817	6,543,398
Total	30,662,150	28,499,838

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Sundries		50
Refunds of previous years' expenditure:		
Reimbursement of operating and maintenance expenditures	720,293	
Reimbursement of capital expenditures	120,464	
Sundries	220,280	
Adjustment to prior year's Payables at Year End (PAYE)	250,485	
		<u>1,311,522</u>
Services and service fees:		
Rental of land	88,008	
Living accommodations	473,322	
Other services	261,715	
Publications, maps and charts	16,827	
Meals	37,531	
Fines and penalties	57,078	
Park entrance fees	3,172,687	
Controlled bird hunting permits	35,997	
Marine services and wharf revenue	18,964	
Hydrometric recoveries	3,953,776	
Other water-related recoveries	590,435	
Special meteorological data	564,660	
Sundries	3,293	
		<u>9,274,293</u>
Privileges, licences and permits:		
Rental of land	5,210,492	
Rental of land adjacent to canals	516,649	
Rental of buildings	41,108	
Living accommodations	1,329,275	
Fishing licences	312,734	
Taxidermist and business licences	178,799	
Timber permits	102,619	
Migratory bird hunting permits	334,239	
Camping and trailer permits	4,052,020	
Lockage permits and licences	225,880	
Haying and grazing permits	86,166	
Other licences and permits	197,463	
		<u>12,587,444</u>
Proceeds from sales:		
Publications, maps and charts	234,360	
Proceeds from livestock sales	191,837	
Revenues from public utility services	1,422,729	
Special meteorological data	99,351	
Sundries	200,747	
		<u>2,149,024</u>
Other non-tax revenue:		
Living accommodations	267,051	
Concessions	1,872,862	
Swimming revenues	1,413,151	
Golf revenues	684,216	
Meals	55,434	
Commissions	68,486	
Hydrometric recoveries	29,332	
Sundries	949,285	
		<u>5,339,817</u>

SECTION 8

**1982-83
PUBLIC ACCOUNTS**

External Affairs

**Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	8.4
Total cost of programs—Budgetary	8.12
Programs by activity—Budgetary	8.13
Grants and contributions	8.15
Budgetary expenditure by program and standard object.....	8.18
Revenue	8.19
Appendices.....	8.20



EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM⁽¹⁾ PROGRAM

- To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

- To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

WORLD EXHIBITIONS PROGRAM

- To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World Exhibitions approved by the International Bureau of Expositions.

Canadian Commercial Corporation⁽²⁾

Objective

- To purchase economically goods and services from Canadian firms for the account of foreign governments including the contracting for turn-key and multi-item acquisition projects.

Canadian International Development Agency

Objective

- To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

Export Development Corporation⁽³⁾

Objective

- To facilitate and develop trade between Canada and other Countries.

International Development Research Centre

Objective

- To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

- To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

⁽¹⁾ During the year, part of both Vote 1 and Vote 10 of the Department of Industry, Trade and Commerce were transferred to this department.

⁽²⁾ Transferred from the Department of Industry, Trade and Commerce (PC 1982-13 dated January 12, 1982).

⁽³⁾ Transferred from the Department of Industry, Trade and Commerce.

Use of Appropriations

Vote	Program	
DEPARTMENT		
CANADIAN INTERESTS ABROAD PROGRAM		
	Budgetary	
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	\$ 346,830,000
	1a To authorize the transfer of \$71,933,999 from Industry, Trade and Commerce Vote 1 and \$4,500,000 from Industry, Trade and Commerce Vote 10, of the Main Estimates 1982-83 for the purposes of this Vote	1
	1b	13,638,000
	Transfer from: Industry, Trade and Commerce Vote 1	71,933,999
	Industry, Trade and Commerce Vote 10	4,500,000
		436,902,000
	Less transfer to: Vote 10	\$ 329,999
	Vote 25	149,999
		479,998
5	Capital expenditures	\$ 51,780,000
	5b	4,878,000
	5c To extend the purposes of External Affairs Vote 5, Appropriation Act No. 2, 1982-83 to authorize the purchase of all the issued and outstanding shares of the Company, Societa a Responsibilita limitata Immobiliare San Sebastiano for the purpose of acquiring a property in Rome, Italy to provide an Official Residence for the Canadian Ambassador to the Holy See	1
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1981, which is	\$ 113,159,508
	10a To extend the purposes of External Affairs Vote 10, of the Main Estimates 1982-83 to make commitments for the current fiscal year not exceeding \$30,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and to authorize the transfer of \$14,798,999 from Industry, Trade and Commerce Vote 10, of the Main Estimates 1982-83 for the purposes of this Vote	1
	10b	25,770,000
	10c To authorize the transfer of \$329,999 from External Affairs Vote 1, Appropriation Act No. 2, 1982-83 for the purposes of this Vote ..	1
	Transfer from: Vote 1	329,999
	Industry, Trade and Commerce Vote 10	14,798,999
Stat	Secretary of State for External Affairs—Salary and motor car allowance	
Stat	Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	
Stat	Contributions to employee benefit plans	
Stat	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Stat	Estimates 1982-83	
	Total program—Budgetary	
	Non-budgetary	
L15	Advance to the Working Capital Fund of the Berne Union of the World Intellectual Property Organization in the amount of 9,363 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October 1981, which is (Gross)	
L16a	Working Capital Advance Account for advances to posts abroad, established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, and as amended by Appropriation Act No. 1, 1979-80 which limits the amount that may be outstanding at any time against the Account to \$19,500,000. (Net)	
L16b	Advances to the Working Capital Fund of the Food and Agriculture Organization in the amount of \$268,075 US, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of August 1982, which is (Gross)	
L17b	Advances to the Working Capital Fund of the United Nations Organization in the amount of \$1,969,000 US, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of August 1982, which is (Gross)	
L18b	To increase from \$6,500,000 to \$10,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971; additional amount required. (Net)	
L19c	Advances to the Working Capital Fund of the World Health Organization. (Gross)	
L20	Advance to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 11,297 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October 1981, which is (Gross)	
L46b	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate \$12,500,000. (Appropriation Act No. 3, 1980-81). (Gross)	
Stat	Participation in the international natural rubber buffer stock	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
436,422,002		436,422,002		436,422,002	405,749,783	30,672,219		357,368,494
56,658,001		56,658,001		56,658,001	47,507,280	9,150,721		41,059,600
154,058,508		154,058,508		154,058,508	115,951,025	38,107,483		114,376,209
37,000	1,725	38,725		38,725	38,725			42,975
80,000	34,911	114,911		114,911	114,911			102,410
13,133,000	6,875,600	20,008,600		20,008,600	20,008,600			15,762,445
	1,734	1,734		1,734	1,734			1,704
	47,940	47,940		47,940	47,940			29,537
660,388,511	6,961,910	667,350,421		667,350,421	589,419,998	77,930,423		528,749,060
(1,036,000)	1,036,000		4,400,722	4,400,722	(1,272,130)		5,672,852	(710,517)
659,352,511	7,997,910	667,350,421	4,400,722	671,751,143	588,147,868	77,930,423	5,672,852	528,038,543
6,730		6,730		6,730	5,846	884		5,982
			13,920,148	13,920,148	5,444,084		8,476,064	420,941
337,775		337,775		337,775	337,774	1		
2,440,379		2,440,379		2,440,379	2,440,379			
3,500,000		3,500,000	2,976,548	6,476,548	2,209,232		4,267,316	477,884
15,000		15,000		15,000	14,588	412		
8,125		8,125		8,125	7,054	1,071		7,218
2,500,000			7,724,806	7,724,806	1,205,771		6,519,035	4,775,194
2,500,000	(2,500,000)		7,724,806	7,724,806	1,205,771		6,519,035	4,775,194

Use of Appropriations—Continued

Vote	Program
DEPARTMENT—Concluded	
CANADIAN INTERESTS ABROAD PROGRAM—Concluded	
Non-budgetary—Concluded	
L47b	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate \$10,380,000 US. (Gross)
	Amount brought forward in CDN\$
	Translation to US\$ at beginning (\$1.2271 CDN = \$1US)
	US\$ balance
	Translation to CDN\$ at end of year (\$1.2371 CDN = \$1US)—Brought forward amount
	—Other amounts
Stat	Purchase of shares in respect of Canada's participation in the first account of the Common Fund
<i>Use of appropriations not required for the current year</i>	
Total program—Non-budgetary	
WORLD EXHIBITIONS PROGRAM	
Budgetary	
25	Program expenditures and contributions
	25b
	25c To authorize the transfer of \$149,999 from External Affairs Vote 1, Appropriation Act No. 2, 1982-83 for the purposes of this Vote
	Transfer from Vote 1
Stat	Contributions to employee benefit plans
Total program—Budgetary	
Total Budgetary	
Total Non-budgetary	
CANADIAN COMMERCIAL CORPORATION	
Budgetary	
60	Program expenditures
	60c
Non-budgetary	
Stat	The Canadian Commercial Corporation Act, R.S. 1970, C-6, Section 8(2). The Governor in Council may, from time to time, authorize the Minister of Finance to advance amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine. The aggregate of such loans outstanding at any time shall not exceed \$10,000,000. (Net)
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	
Budgetary	
30	Operating expenditures and authority:
	(a) to engage persons for service in developing countries; and
	(b) to provide education or training for persons from developing countries;
	in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to:
	(c) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto;
	(d) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and
	(e) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries
	30b
35	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services
	35b
	35c
Stat	Contributions to employee benefit plans
Total program—Budgetary	
Non-budgetary	
ASIAN DEVELOPMENT BANK—	
L36a	The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of \$451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to \$544,582,194 US, including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 3, 1977-78). (Gross)
	Amount brought forward in CDN\$
	Translation to US\$ at beginning (\$1.2271 CDN = \$1 US)
	US\$ balance
	Translation to CDN\$ end of year (\$1.2371 CDN = \$1 US)
	Brought forward amount
	Other amounts

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
	(2,357,298)	(2,357,298)	12,737,298					
	2,461,098	2,461,098		10,380,000US 2,461,098			10,380,000US 2,461,098	
2,633,000 2,633,000	(2,633,000) (2,529,200)	103,800	12,737,298	12,841,098			12,841,098	169,361
11,441,009	(5,029,200)	6,411,809	37,358,800	43,770,609	11,664,728	2,368	32,103,513	5,856,580
1,655,000 30,000 1,685,000	3,200 3,200 3,200	1,655,000 33,200 1,688,200		1,655,000 33,200 1,688,200	1,605,243 33,200 1,638,443	49,757 49,757		2,352,687 34,000 2,386,687
661,037,511 11,441,009	8,001,110 (5,029,200)	669,038,621 6,411,809	4,400,722 37,358,800	673,439,343 43,770,609	589,786,311 11,664,728	77,980,180 2,368	5,672,852 32,103,513	530,425,230 5,856,580
16,783,000		16,783,000		16,783,000	16,783,000			18,717,000
			10,000,000	10,000,000			10,000,000	(7,000,000)
49,240,000		49,240,000		49,240,000	46,654,720	2,585,280		44,677,576
899,000,001 4,226,000 952,466,001	448,000 448,000	899,000,001 4,674,000 952,914,001		899,000,001 4,674,000 952,914,001	881,649,000 4,674,000 932,977,720	17,351,001 19,936,281		753,374,596 4,520,000 802,572,172
	(99,730,418)	(99,730,418)	538,878,008					
104,121,894	104,121,894			439,147,590US 104,121,894			439,147,590US	7,820,164US
4,391,476	4,391,476	538,878,008	543,269,484				104,121,894 543,269,484	1,775,959 9,596,123

Use of Appropriations—Continued

Vote	Program
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Continued	
Non-budgetary—Continued	
FINANCIAL INSTITUTIONS—	
L40	Loans in accordance with terms and conditions approved by the Governor in Council, to developing countries, and international development institutions for international development assistance. (Gross) Revaluation of Caribbean Development Bank Account (Commercial livestock production projects)
Stat	Payments in respect of the encashment of notes issued to international financial institutions for international development assistance (authorized by the International Development (Financial Institutions) Assistance Act)
Stat	The International Development (Financial Institutions) Continuing Assistance Act, S.C. 1980-81-82-83, C. 142. The Secretary of State for External Affairs may, for the purpose of promoting the social and economic development of developing countries, provide financial assistance to an institution by way of (a) direct payments to the institution, (b) the issuance to the institution of non-interest-bearing, non-negotiable demand notes in a form determined by the Minister of Finance, and (c) the purchase on behalf of Her Majesty in Right of Canada of shares of the institution. The amount of financial assistance provided to institutions pursuant to paragraph 3(b) in any period shall not exceed such equivalent amount as is specified for the purpose in respect of that period in an appropriation by Parliament. In respect of the period between the date this Act comes into force and March 31, 1983, (a) there is hereby appropriated for the purposes of paragraph 3(a), the sum of four hundred and forty-two thousand dollars to be paid out of the Consolidated Revenue Fund from time to time as required, and (b) the amount of financial assistance provided to institutions pursuant to paragraph 3(b) shall not exceed the equivalent of one hundred and seventeen million forty thousand dollars. (Gross) Revaluation of Caribbean Development Fund, Inter-American Development Fund, African Development Fund, International Monetary Fund, and the International Bank for Reconstruction and Development
CARIBBEAN DEVELOPMENT BANK—	
L50	To authorize a subscription for an additional 585 paid-in shares and 878 callable shares of the capital stock of the Caribbean Development Bank for the amount of \$7,315,000 US and to confirm and ratify any completed purchases of the said paid-in shares; to authorize the payment and issue of non-interest-bearing, non-negotiable demand notes in such form as the Minister of Finance may determine in an amount not exceeding in the aggregate \$705,714 US, being the fourth instalment in respect of such subscription for 585 paid-in shares notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, estimated as of October 1980, at \$829,000. (Appropriation Act No. 2, 1981-82). (Gross) Amount brought forward in CDN\$ Translation to US\$ at beginning (\$1.2271 CDN = \$1 US) US\$ balance Translation to CDN\$ end of year (\$1.2371 CDN = \$1 US) —Brought forward amount —Other amounts
Stat	Payment towards the purchase of 585 paid-in shares of the Caribbean Development Bank including the encashment of notes issued in previous years for this purpose (approved by previous Appropriation Acts)
Stat	The International Development (Financial Institutions) Continuing Assistance Act, S.C. 1980-81-82-83, C. 142, Section 13, (a) there is hereby appropriated for the purposes of paragraph 3(a), the sum of four hundred and forty-two thousand dollars to be paid out of the Consolidated Revenue Fund from time to time as required, and (b) the amount of financial assistance provided to institutions pursuant to paragraph 3(b) shall not exceed the equivalent of one hundred and seventeen million forty thousand dollars. (Gross)
INTER-AMERICAN DEVELOPMENT BANK—	
L55	To authorize the issue of non-interest-bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in an amount not exceeding \$5,814,574 US being the fourth instalment in respect of Canada's subscription for 1,928 paid-in shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, estimated as of October 1980, at \$6,800,000; to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (Appropriation Act No. 2, 1981-82). (Gross) Amount brought forward in CDN\$ Translation to US\$ at beginning (\$1.2271 CDN = \$1 US) US\$ balance Translation to CDN\$ end of year (\$1.2371 CDN = \$1 US) —Brought forward amount —Other amounts
Stat	Payment towards the purchase of 1,928 paid-in shares in respect of the Fifth Replenishment of the resources of the Inter-American Development Bank including the encashment of notes issued in previous years for this purpose (approved by previous Appropriation Acts)
Stat	The International Development (Financial Institutions) Continuing Assistance Act, S.C. 1980-81-82-83, C. 142, Section 13, (b) The amount of financial assistance provided to institutions pursuant to paragraph 3(b) shall not exceed the equivalent of one hundred and seventeen million forty thousand dollars. (Gross)

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
299,100,000		299,100,000		299,100,000	279,684,424	19,415,576		295,701,280
	40,000	40,000		40,000	40,000			170,800
299,100,000	40,000	299,140,000		299,140,000	279,724,424	19,415,576		295,872,080
36,722,000	(36,722,000)							
36,722,000	(36,722,000)							
	109,309,000	109,309,000		109,309,000	108,497,587	811,413		
	2,813,904	2,813,904		2,813,904	2,813,904			
112,122,904	112,122,904			112,122,904	111,311,491	811,413		
	(7,655,870)	(7,655,870)	41,367,321					
	7,992,985	7,992,985		33,711,451US	705,714US		33,005,737US	705,714US
				7,992,985	167,325		7,825,660	160,268
853,000	(853,000)							
	442,000	442,000		442,000				
	(442,000)	(442,000)		(442,000)				
	441,000	441,000		441,000				
853,000	(441,000)	(441,000)		(441,000)				
	(515,885)	337,115	41,367,321	41,704,436	873,039		40,831,397	865,982
			949,995,605					
	(175,816,153)	(175,816,153)						
	183,557,948	183,557,948		774,179,452US	5,814,574US		768,364,878US	5,814,574US
				183,557,948	1,378,635		182,179,313	1,320,490
3,563,000	(3,563,000)							
	7,290,000	7,290,000		7,290,000				
	(7,290,000)	(7,290,000)		(7,290,000)				
3,563,000	4,178,795	7,741,795	949,995,605	957,737,400	7,193,209		950,544,191	7,135,064

Use of Appropriations—Concluded

Vote	Program
	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded
	Non-budgetary—Concluded
	AFRICAN DEVELOPMENT BANK—
Stat	The International Development (Financial Institutions) Assistance Act, S.C. 1980-81-82, C. 73.
	As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase
	(a) 4,200 paid-in shares in five instalments, and
	(b) 12,600 callable shares of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars).
	In respect of the first of the five instalments referred to in paragraph 4(a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest-bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to eight million, four hundred thousand Units of Account (being equivalent to approximately twelve million dollars).
	(Gross)
	Payment in respect of the encashment of notes issued to the African Development Bank (authorized by the International Development (Financial Institutions) Assistance Act)
	<i>Use of appropriations not required for the current year</i>
	Total program—Non-budgetary
	EXPORT DEVELOPMENT CORPORATION
	Budgetary
65	Payment to the Export Development Corporation for operating losses
Stat	Payments pursuant to Sections 31 and 32 of the Export Development Act
	Total program—Budgetary
	Non-budgetary
Stat	The Export Development Act, R.S. c. E-18, as last amended by S.C. 1977-78, c. 38.
	Payments representing the subscription by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is \$1,000,000,000. (Gross)
	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14. Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the authorized capital of the Corporation. \$10,000,000,000. (Net)
	Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed \$2,500,000,000. (Net)
Stat	Purchase of shares and provision of loans and guarantees and export credit and foreign investment insurance for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act
	Total program—Non-budgetary
	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
	Budgetary
45	Payments to the International Development Research Centre
	INTERNATIONAL JOINT COMMISSION
	Budgetary
50	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			240,000,000	240,000,000	11,710,088		228,289,912	
12,000,000 <i>12,000,000</i>	(12,000,000) <i>(12,000,000)</i>		240,000,000	240,000,000	11,710,088		228,289,912	121,200,000
352,238,000	71,495,290	423,733,290	1,770,240,934	2,193,974,224	410,812,251	20,226,989	1,762,934,984	434,669,249
58,000,000		58,000,000		58,000,000	39,000,000	19,000,000		36,000,000
	11,902,232	11,902,232		11,902,232	11,902,232			2,186,785
58,000,000	11,902,232	69,902,232		69,902,232	50,902,232	19,000,000		38,186,785
			648,000,000	648,000,000	108,000,000		540,000,000	47,000,000
	(790,311,800)	(790,311,800)	6,659,217,194	5,868,905,394	(67,979,900)		5,936,885,294	(105,870,790)
	(735,174,365)	(735,174,365)	1,852,496,047	1,117,321,682	30,335,523		1,086,986,159	(48,316,300)
72,000,000 <i>72,000,000</i>	(72,000,000) <i>(1,597,486,165)</i>							
		(1,525,486,165)	9,159,713,241	7,634,227,076	70,355,623		7,563,871,453	(107,187,090)
59,200,000		59,200,000		59,200,000	59,200,000			47,200,000
2,788,000 200,000 <i>2,988,000</i>		2,788,000 221,200 <i>3,009,200</i>		2,788,000 221,200 <i>3,009,200</i>	2,348,263 221,200 <i>2,569,463</i>	439,737		2,115,169 208,000 <i>2,323,169</i>
750,474,512 435,679,009	20,372,542 (1,531,020,075)	1,770,847,054 (1,095,341,066)	4,400,722 10,977,312,975	1,775,247,776 9,881,971,909	1,652,218,726 492,832,602	117,356,198 20,229,357	5,672,852 9,368,909,950	1,439,424,356 326,338,739

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
CANADIAN INTERESTS ABROAD	1982-83	589,420	15,505	20,420	10,372	2,793	607,500
	1981-82	528,749	13,545	17,226	6,329	1,739	540,498
CANADIAN INTERESTS ABROAD—PASSPORT OFFICE REVOLVING FUND	1982-83	(1,272)					(1,272)
	1981-82	(711)					(711)
WORLD EXHIBITIONS	1982-83	1,638				3	1,641
	1981-82	2,387				4	2,391
	1982-83	589,786	15,505	20,420	10,372	2,796	607,869
	1981-82	530,425	13,545	17,226	6,329	1,743	542,178
CANADIAN COMMERCIAL CORPORATION	1982-83	16,783					16,783
	1981-82	18,717					18,717
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	1982-83	932,978	6,553		3,437	723	930,585
	1981-82	802,572	6,886		3,151	643	799,480
EXPORT DEVELOPMENT CORPORATION	1982-83	50,902	120,886				(69,984)
	1981-82	38,187	93,110				(54,923)
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	1982-83	59,200					59,200
	1981-82	47,200					47,200
INTERNATIONAL JOINT COMMISSION	1982-83	2,570	640		102	34	2,066
	1981-82	2,323	209		82	31	2,227
Total	1982-83	1,652,219	143,584	20,420	13,911	3,553	1,546,519
	1981-82	1,439,424	113,750	17,226	9,562	2,417	1,354,879

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	85,920	75,811	30,967	25,394	131,970	92,518	248,857	193,723
Assistance to Canadians	14,127	13,019	753	952			14,880	13,971
Information activities and cultural relations	35,516	34,900	1,704	1,944	6,345	6,323	43,565	43,167
Assistance to other programs	183,217	171,179	21,931	17,981			205,148	189,160
Headquarters administration and operational support	41,205	37,865	1,303	1,236	115	115	42,623	39,216
Contributions to employee benefit plans	20,011	20,011					20,011	20,011
International trade development	76,523	73,062			15,744	17,110	92,267	90,172
<i>Less: receipts credited to revenue</i>	<i>456,519</i>	<i>425,847</i>	<i>56,658</i>	<i>47,507</i>	<i>154,174</i>	<i>116,066</i>	<i>667,351</i>	<i>589,420</i>
<i>Add: accommodation provided without charge by this department</i>	<i>12,444</i>	<i>15,505</i>					<i>12,444</i>	<i>15,505</i>
<i>accommodation provided without charge by Public Works</i>	<i>21,985</i>	<i>20,420</i>					<i>21,985</i>	<i>20,420</i>
<i>other services provided without charge by other departments</i>	<i>7,025</i>	<i>10,372</i>					<i>7,025</i>	<i>10,372</i>
	2,310	2,793					2,310	2,793
	475,395	443,927	56,658	47,507	154,174	116,066	686,227	607,500
CANADIAN INTERESTS ABROAD PROGRAM—PASS-PORT OFFICE REVOLVING FUND								
Operations	19,049	13,376	54	54			19,103	13,430
<i>Less: receipts credited to the Fund</i>	<i>14,702</i>	<i>14,702</i>					<i>14,702</i>	<i>14,702</i>
	4,347	(1,326)	54	54			4,401	(1,272)
Total cost of program	479,742	442,601	56,712	47,561	154,174	116,066	690,628	606,228
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	136	30			14	8	150	38
Energy Expo 82, Knoxville, Tennessee	1,388	1,460					1,388	1,460
Transpo 86, Vancouver	150	140					150	140
	1,674	1,630			14	8	1,688	1,638
<i>Add: other services provided without charge by other departments</i>	<i>3</i>	<i>3</i>					<i>3</i>	<i>3</i>
Total cost of program	1,677	1,633			14	8	1,691	1,641
CANADIAN COMMERCIAL CORPORATION								
Administration and operations	16,783	16,783					16,783	16,783
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY								
Bilateral development assistance	20,708	20,720			315,033	308,481	335,741	329,201
Multilateral development assistance	1,159	1,050			112,783	112,380	113,942	113,430
Food aid assistance	334	301			281,895	273,206	282,229	273,507
Special development assistance	3,883	3,444			150,789	149,085	154,672	152,529
International humanitarian assistance	200	200			34,500	34,500	34,700	34,700
Departmental administration	22,503	20,507	453	433	4,000	3,997	26,956	24,937
Contributions to employee benefit plans	4,674	4,674					4,674	4,674
	53,461	50,896	453	433	899,000	881,649	952,914	932,978
<i>Less: receipts credited to revenue</i>	<i></i>	<i>6,553</i>						<i>6,553</i>
<i>Add: accommodation provided without charge by Public Works</i>	<i>3,437</i>	<i>3,437</i>					<i>3,437</i>	<i>3,437</i>
<i>other services provided without charge by other departments</i>	<i>723</i>	<i>723</i>					<i>723</i>	<i>723</i>
Total cost of program	57,621	48,503	453	433	899,000	881,649	957,074	930,585
EXPORT DEVELOPMENT CORPORATION								
Payment for operating losses	58,000	39,000					58,000	39,000
Payments pursuant to Sections 31 and 32 of the Export Development Act					11,902	11,902	11,902	11,902
	58,000	39,000			11,902	11,902	69,902	50,902
<i>Less: receipts credited to revenue</i>	<i></i>	<i>120,886</i>						<i>120,886</i>
Total cost of program	58,000	(81,886)			11,902	11,902	69,902	(69,984)

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE								
International Development Research Centre					59,200	59,200	59,200	59,200
INTERNATIONAL JOINT COMMISSION								
Administration	1,160	891	8	17			1,168	908
Payment of Canada's share of joint studies, surveys and investigations under international references	81	53					81	53
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,532	1,370	6	17			1,538	1,387
Contributions to employee benefit plans	222	222					222	222
	2,995	2,536	14	34			3,009	2,570
Less: receipts credited to revenue	519	640					519	640
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	102	102					102	102
	34	34					34	34
Total cost of program	2,612	2,032	14	34			2,626	2,066

Grants and Contributions

(in thousands of dollars)

DEPARTMENT	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
CANADIAN INTERESTS ABROAD PROGRAM			
Grants			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française	150	150	150
Canadian Council on International Law	8	8	8
Conseil international de la langue française (CILF)	50	50	50
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	2,082	2,082	1,879
International Commission on Radiological Protection	5	5	5
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	12	55	4
United Nations Association in Canada	55	55	55
United Nations Trust Fund for South Africa	20	20	20
<i>Information activities and cultural relations</i>			
Atlantic Association of Young Political Leaders	1	1	1
Atlantic Council of Canada	8	7	8
Canadian-German Society of Hanover (70,000 Deutsche Marks)	36	37	36
Canadian Institute of International Affairs	50	50	50
Centre québécois de relations internationales de l'Université Laval	35	35	35
Grants in lieu of academic relations	3,251	3,249	2,822
Grants in aid of cultural relations	2,704	2,699	2,396
International Baccalaureat Office	5	5	5
Maison des étudiants canadiens à Paris	100	100	100
Orchestre mondial des jeunes musicales	50	50	50
Parliamentary Centre for Foreign Affairs and Foreign Trade	40	40	30
Canadian Mediterranean Institute	50	50	50
<i>Expenditures not required for the current year</i>			60
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act	115	115	102
<i>International trade development</i>			
Grants to selected persons or organisations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry	400	324	
	9,227	9,132	7,866
Contributions			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Agency for Cultural and Technical Co-operation in Francophone Countries (26,433,285 French Francs)	5,723	4,263	4,606
Canadian Representative on the United Nations Human Rights Committee	2	2	2
Club des relations internationales	3	3	3
Commonwealth Air Transport Council (CATC) (£ 28,280)	62	50	58
Commonwealth Foundation (£ 275,000)	607	529	681
Commonwealth Science Council (£ 46,290)	102	102	98
Commonwealth Secretariat (£ 747,340)	1,650	1,565	1,412
Commonwealth Youth Program (£ 300,000)	662	600	550
Conference on Security and Co-operation in Europe (CSCE) (798,000 Swiss Francs)	489	106	277
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,494,613 Austrian Shillings)			
Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 6,608,250)	111	103	99
Customs Co-operation Council (7,849,504 Belgian Francs)	29	20	16
Defence support assistance to Non-NATO countries	249	197	236
Financial assistance in the field of disarmament and arms control	575	575	575
Food and Agriculture Organization (\$7,261,375 US)	130	105	109
General Agreement on Tariff and Trade (1,975,906 Swiss Francs)	8,754	8,705	8,430
Hebrew University of Jerusalem	1,210	1,212	1,165
Inter-American Institute of Agricultural Sciences (\$1,366,574 US)	50	50	50
Intergovernmental Committee for European Migration (ICEM)	1,647	1,457	1,338
Intergovernmental Maritime Consultative Organization (\$269,902 US)	10	10	10
International Atomic Energy Agency (\$3,393,482 US)	325	109	100
International Civil Aviation Organization (\$1,029,568 US)	4,091	3,415	3,245
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	1,241	958	854
International Energy Agency (IEA) (3,281,250 French Francs)	287	283	261
International Institute of Administrative Sciences (1,047,763 Belgian Francs)	710	418	563
International Labour Organization (\$4,255,080 US)	33	24	28
International Perspectives	5,130	4,966	4,689
North Atlantic Treaty Organization—Cost of Civil Administration (132,959,880 Belgian Francs)	10	10	11
North Atlantic Treaty Organization—Science Programs (33,350,000 Belgian Francs)	4,212	3,082	3,885
Nuclear Energy Agency of the OECD (1,162,589 French Francs)	1,057	983	933
Organization for Economic Co-operation and Development (20,548,558 French Francs)	252	176	241
Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (440,168 French Francs)	4,449	3,027	3,891
Pan American Health Organization (\$2,887,132 US)	95	65	104
Participation in activities of the International French-speaking Community	3,480	3,541	2,932
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$372,000 US)	219	211	189
	448	438	405

Grants and Contributions—Continued

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
CANADIAN INTERESTS ABROAD PROGRAM—Concluded			
Contributions—Concluded			
<i>Relations with foreign governments and intergovernmental institutions—Concluded</i>			
Permanent Court of Arbitration (15,750 Dutch Florins)	7	7	7
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	80	95	101
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (STP) (8,888,080 CFA)	39	30	36
Shastri Indo-Canadian Institute	80	80	80
Treaty on the Prohibition of Military or any hostile use of Environmental Modification Techniques (ENMOD)	30		
Treaty on the Prohibition of the Emplacement of Nuclear Weapons of Mass Destruction (Seabed)	30		
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$7,000 US)	8	7	6
United Nations Educational, Scientific and Cultural Organization (\$7,119,970 US)	8,583	7,957	7,822
United Nations Institute for Training and Research	90	90	135
United Nations Interim Force in Lebanon (\$5,817,134 US)	7,013	6,618	6,371
United Nations Organization (\$23,552,871 US)	28,393	22,213	23,707
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) (\$1,192,079 US)	1,437	1,289	1,209
United Nations Voluntary Fund for the Environment (\$805,000 US)	970	992	956
World Health Organization (\$7,791,277 US)	9,392	8,993	8,664
World Intellectual Property Organization (\$25,794 Swiss Francs)	322	242	247
United Nations Transitional Assistance Group (NAMIBIA)	24,900		
Canadian Export Association for the Canadian Organization for the Simplification of Trade Procedures (COSTPRO)	800	622	
World Disarmament Campaign	100	100	
Expenditures not required for the current year			630
<i>International trade development</i>			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	14,130	15,918	14,596
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	364	246	
Centre for International Business Research	50	50	
Canadian Association for Latin America and Caribbean	25	25	
	144,947	106,934	106,613
	154,174	116,066	114,479
WORLD EXHIBITIONS PROGRAM			
Contribution			
<i>Future world exhibitions</i>			
Canada's fees for membership in the International Bureau of Expositions	14	8	8
	154,188	116,074	114,487
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY			
Grants			
<i>Bilateral development assistance</i>			
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto.	315,033	308,481	281,751
<i>Multilateral development assistance</i>			
United Nations Development Program	56,000	56,000	47,000
United Nations Children's Fund	12,200	12,200	11,000
International Institute of Tropical Agriculture	1,575	1,575	1,425
International Rice Research Institute	2,700	2,700	1,425
International Maize and Wheat Improvement Centre	1,600	1,600	1,425
United Nations Fund for Population Activities	9,500	9,500	8,700
Commonwealth Fund for Technical Co-operation	12,100	12,100	11,000
International Centre of Tropical Agriculture	1,550	1,550	1,275
International Crops Research Institute for the Semi-arid Tropics	1,550	1,550	1,175
Agency for Cultural and Technical Co-operation	1,200	1,200	1,000
Tropical Diseases Research Program	1,200	1,200	
Onchocerciasis Control Program	1,000	1,000	1,100
Development assistance to international development institutions for operations and general programs and specific programs and projects	9,525	9,183	6,930
<i>Food aid assistance</i>			
World Food Program	12,750	12,750	10,000
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	262,578	253,889	213,738
<i>Special development assistance</i>			
International Planned Parenthood Federation	5,400	5,400	4,200
North-South Institute	550	550	375
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	545	544	108
Development assistance to international non-governmental organizations in support of programs and projects	5,500	5,500	1,968

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded			
<i>Grants—Concluded</i>			
<i>International humanitarian assistance</i>			
United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	3,600	3,600	2,900
United Nations High Commissioner for Refugees	4,600	4,600	4,000
Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals			
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Pakistan	12,300	12,300	11,648
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Thailand	5,000	5,000	3,000
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Central America	1,000	1,000	
United Nations High Commissioner for Refugees as humanitarian assistance for returnees to Ethiopia	2,000	2,000	
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Sudan	2,000	2,000	
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia	1,000	1,000	1,600
International Committee of the Red Cross as humanitarian assistance in Africa	1,000	1,000	1,500
International Committee of the Red Cross as humanitarian assistance along the Thailand/Kampuchea border	1,000	1,000	2,000
<i>Departmental administration</i>			
Commonwealth scholarships and fellowships			
CIDA scholarships to Canadians for studies related to international development assistance	3,600	3,597	3,430
Expenditures not required for the current year	400	400	400
			105
Contributions	752,556	736,969	636,178
<i>Multilateral development assistance</i>			
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,083	1,022	1,439
<i>Food aid assistance</i>			
Mennonite Central Committee Food Bank	6,567	6,567	2,000
<i>Special development assistance</i>			
Canadian University Service Overseas			
World University Service of Canada—Zimbabwe	13,004	13,004	12,844
Service universitaire canadien outre-mer	1,871	1,871	
Canada World Youth	4,700	4,700	
Canadian Executive Service Overseas	6,181	6,181	5,375
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	2,500	2,400	2,000
Contributions to international non-governmental organizations in support of development assistance programs and projects	78,648	78,637	63,172
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects	6,500	6,500	5,939
Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country private investors, institutions and organizations, in support of industrial co-operation programs and projects	5,514	5,512	8,950
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	17,750	16,288	14,161
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects	626	626	105
	1,500	1,372	1,212
	146,444	144,680	117,197
	899,000	881,649	753,375
EXPORT DEVELOPMENT CORPORATION			
<i>Contribution</i>			
Payment of EDC insurance losses	11,902	11,902	2,187
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE			
<i>Grant</i>			
Payments to the International Development Research Centre	59,200	59,200	47,200
Total	1,124,290	1,068,825	917,249

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad			Subtotal	Canadian Commercial Corporation	Canadian International Development Agency	Export Development Corporation	International Development Research Centre	International Joint Commission	Total
	Program	Passport Office Revolving Fund	World Exhibitions Program							
(1) Salaries and wages	186,999 177,219 <i>170,024</i>	6,769 6,769 <i>6,096</i>	279 266 <i>170</i>	194,047 184,254 <i>176,290</i>		35,137 34,375 <i>31,682</i>			1,541 1,265 <i>1,250</i>	230,725 219,894 <i>209,222</i>
(1) Other personnel costs	54,166 54,541 <i>39,438</i>	1,005 1,005 <i>985</i>	31 33 <i>34</i>	55,202 55,579 <i>40,457</i>		4,808 4,744 <i>5,746</i>			221 221 <i>208</i>	60,231 60,544 <i>46,411</i>
(2) Transportation and communications	67,858 66,048 <i>55,646</i>	955 955 <i>894</i>	109 96 <i>59</i>	68,922 67,099 <i>56,599</i>		5,273 4,522 <i>5,291</i>			436 389 <i>309</i>	74,631 72,010 <i>62,199</i>
(3) Information	11,949 3,818 <i>6,798</i>	3 3 <i>2</i>	1 1 <i>1</i>	11,953 3,822 <i>6,801</i>		268 121 <i>61</i>			202 117 <i>158</i>	12,423 4,060 <i>7,020</i>
(4) Professional and special services	35,529 44,101 <i>28,034</i>	1,630 1,630 <i>1,522</i>	1,126 1,002 <i>1,617</i>	38,285 46,733 <i>31,173</i>		5,197 4,211 <i>3,999</i>			356 309 <i>140</i>	43,838 51,253 <i>35,312</i>
(5) Rentals	61,123 50,859 <i>45,385</i>	1,474 1,474 <i>1,189</i>	92 173 <i>460</i>	62,689 52,506 <i>47,034</i>		1,234 1,409 <i>774</i>			186 138 <i>128</i>	64,109 54,053 <i>47,936</i>
(6) Purchased repair and upkeep	20,168 15,521 <i>13,395</i>	143 143 <i>165</i>	10 2 <i></i>	20,321 15,666 <i>13,560</i>		449 402 <i>406</i>			18 43 <i>24</i>	20,788 16,111 <i>13,990</i>
(7) Utilities, materials and supplies	21,624 22,710 <i>20,497</i>	1,396 1,396 <i>1,503</i>	17 49 <i>38</i>	23,037 24,155 <i>22,038</i>		1,092 1,110 <i>955</i>			24 43 <i>39</i>	24,153 25,308 <i>23,032</i>
(8) Construction and acquisition of land, buildings and works	26,057 13,748 <i>15,500</i>			26,057 13,748 <i>15,500</i>						26,057 13,748 <i>15,500</i>
(9) Construction and acquisition of machinery and equipment	26,330 23,886 <i>18,828</i>	54 54 <i>92</i>		26,384 23,940 <i>18,920</i>		453 433 <i>283</i>			14 34 <i>35</i>	26,851 24,407 <i>19,238</i>
(10) Grants, contributions and other transfer payments	154,174 116,066 <i>114,479</i>		14 8 <i>8</i>	154,188 116,074 <i>114,487</i>		899,000 881,649 <i>753,375</i>	11,902 11,902 <i>2,187</i>	59,200 59,200 <i>47,200</i>		1,124,290 1,068,825 <i>917,249</i>
(12) All other expenditures	1,374 903 <i>725</i>	5,674 1 <i>1</i>	9 8 <i></i>	7,057 912 <i>726</i>	16,783 16,783 <i>18,717</i>	3 2 <i></i>	58,000 39,000 <i>36,000</i>		11 11 <i>32</i>	81,854 56,708 <i>55,475</i>
(1-12) Total	667,351 589,420 <i>528,749</i>	19,103 13,430 <i>12,449</i>	1,688 1,638 <i>2,387</i>	688,142 604,488 <i>543,585</i>	16,783 16,783 <i>18,717</i>	952,914 932,978 <i>802,572</i>	69,902 50,902 <i>38,187</i>	59,200 59,200 <i>47,200</i>	3,009 2,570 <i>2,323</i>	1,789,950 1,666,921 <i>1,452,584</i>
(13) Less: revenues credited to the vote		14,702 14,702 <i>13,160</i>		14,702 14,702 <i>13,160</i>						14,702 14,702 <i>13,160</i>
Total net expenditures	667,351 589,420 <i>528,749</i>	4,401 (1,272) <i>(711)</i>	1,688 1,638 <i>2,387</i>	673,440 589,786 <i>530,425</i>	16,783 16,783 <i>18,717</i>	952,914 932,978 <i>802,572</i>	69,902 50,902 <i>38,187</i>	59,200 59,200 <i>47,200</i>	3,009 2,570 <i>2,323</i>	1,775,248 1,652,219 <i>1,439,424</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	522,403	607,344
Refunds of previous years' expenditure	3,166,858	2,859,019
Services and service fees	104,848	90,204
Privileges, licences and permits	9,128,753	8,016,181
Proceeds from sales	1,101	1,083
Other non-tax revenue	2,580,936	1,970,894
Total	15,504,899	13,544,725

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
International organizations—		
International organizations and associa-		
tions		
United Nations bonds—Interest	37,021	
Miscellaneous—		
Personnel posted abroad—Interest	485,382	
		522,403
Refunds of previous years' expenditure:		
Canada's share of unexpended balance of		
prior year assessed contributions to inter-		
national organizations	810,832	
Repatriation of distressed Canadians	74,874	
Adjustment to prior year's Payables at Year		
End (PAYE)	259,822	
Sundries	2,021,330	
		3,166,858
Services and service fees:		
Consular service fees		104,848
Privileges, licences and permits:		
Rental of staff accommodations	8,511,130	
Rental of Crown-held automobiles	82,428	
Sundries	535,195	
		9,128,753
Other non-tax revenue:		
Services rendered on behalf of Passport		
Office	834,048	
International organization's rent share of		
accommodation	725,961	
Sundries	1,020,927	
		2,580,936

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Summary

	1982-83	1981-82
	\$	\$
Non-Tax Revenue—		
Return on investments	4,200,836	4,869,104
Refunds of previous years' expenditure	2,101,376	1,519,127
Services and service fees	140,586	126,722
Other non-tax revenue	110,264	371,512
Total	6,553,062	6,886,465

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
National governments including de-		
veloping countries—		
Developing countries—Special loan		
assistance—Interest		4,200,836
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	2,101,828	
Adjustment to prior year's Payables at Year		
End (PAYE)	(452)	
		2,101,376
Services and service fees:		
Services and commitment charges on loans		
to developing countries		140,586
	1982-83	1981-82
	\$	\$

EXPORT DEVELOPMENT CORPORATION

Summary

	1982-83	1981-82
	\$	\$
Non-Tax Revenue—		
Return on investments	77,934,740	86,613,251
Refunds of previous year's expenditure	36,000,000	
Other non-tax revenue	6,951,334	6,496,650
Total	120,886,074	93,109,901

	1982-83	1981-82
	\$	\$

INTERNATIONAL JOINT COMMISSION

Summary

	1982-83	1981-82
	\$	\$
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,438	620
Other non-tax revenue	638,438	208,815
Total	639,876	209,435

	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Other non-tax revenue:		
Miscellaneous revenue	1	
US share of expenses of the regional		
office—Windsor	638,437	
		638,438

Appendix 1

International Development Research Centre

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1983 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 10, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES AND EQUITY	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	339,798	178,927	Accounts payable and accrued liabilities		
Investments (Note 3)	14,667,511	10,707,651	(Note 6)	8,451,515	7,039,125
Amounts receivable (Note 4)	889,916	940,311	Funds provided for contract research	132,673	190,125
Prepaid expenses	143,492	212,762		8,584,188	7,229,250
	16,040,717	12,039,651			
Recoverable deposits	153,158	110,039	Provision for employee separation benefits	2,402,937	2,215,115
Property and equipment (Note 5) ..	2,847,736	2,320,529	Total liabilities	10,987,125	9,444,365
			Equity of Canada	8,054,486	5,025,854
	19,041,611	14,470,219		19,041,611	14,470,219

Approved:

R. J. AUDET
Comptroller General and Treasurer

IVAN L. HEAD
President

Appendix 1—Continued

International Development Research Centre—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenditure		
Development research		
Project grants	29,901,338	26,186,534
Centre projects	4,760,359	4,090,038
	34,661,697	30,276,572
Research related activities		
Project development and support	2,603,093	1,907,076
Information dissemination	1,708,522	1,377,697
Development research library	1,024,037	848,822
	5,335,652	4,133,595
Research operational support		
Technical support	7,446,150	5,787,408
Division management	3,045,380	2,339,773
Regional and liaison offices	2,763,436	2,339,939
	13,254,966	10,467,120
Contract research		
Project grants	311,401	1,008,424
Total research and support expenditure (Schedule 1)	53,563,716	45,885,711
Administration expenditure (Schedule 2)	5,864,982	4,734,914
	59,428,698	50,620,625
Revenue		
Grant from Parliament of Canada (Note 7)	59,200,000	47,200,000
Investment and other income	2,945,929	3,306,890
Contract research	311,401	1,008,424
	62,457,330	51,515,314
Excess of revenue over expenditure	3,028,632	894,689

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Equity of Canada at beginning of the year	5,025,854	4,131,165
Excess of revenue over expenditure	3,028,632	894,689
Equity of Canada at end of the year	8,054,486	5,025,854

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Operations		
Excess of revenue over expenditure	3,028,632	894,689
Items not affecting funds		
Provision for employee separation ben- efits	506,511	410,488
Depreciation and amortization	503,391	373,681
Gain on disposal of property and equip- ment	(9,768)	(53,931)
	4,028,766	1,624,927
Increase in current liabilities	1,354,938	
Decrease in current assets other than cash and investments	119,665	
Proceeds on disposal of property and equip- ment	64,035	175,932
	5,567,404	1,800,859
Use of funds		
Additions to property and equipment	1,084,865	1,222,491
Payment of employee separation benefits	318,689	334,055
Increase in recoverable deposits	43,119	28,649
Decrease in current liabilities		474,961
Increase in current assets other than cash and investments		385,550
	1,446,673	2,445,706
Increase (decrease) in funds	4,120,731	(644,847)
Funds at beginning of the year	10,886,578	11,531,425
Funds at end of the year	15,007,309	10,886,578
Represented by:		
Cash	339,798	178,927
Investments	14,667,511	10,707,651
	15,007,309	10,886,578

Appendix 1—Continued

International Development Research Centre—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. Authority and objective

The International Development Research Centre, as a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 45 and 65 for the years ended March 31, 1983 and 1982 respectively.

The objective of the Centre is to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are stated at cost and are depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate
Computer hardware and systems software	Straight line	20%
Leasehold improvements	Straight line	6½%-20%
Office furniture and equipment	Diminishing balance	20%
Vehicles	Diminishing balance	30%

Research expenditure

Certain expenditures for development research, research related activities and contract research are charged to the accounts at the time of disbursement and as they become due under the terms of contractual agreements. All other research expenditure is recorded on an accrual basis.

Contract research

The Centre enters into agreements to undertake contract research on behalf of various donor agencies. The Centre recognizes contract research revenue at the time the related expenditure is incurred. Funds received in excess of contract research expenditures incurred are reflected in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non-monetary assets are translated at rates prevailing at the respective transaction dates. Foreign currency transactions are translated

into Canadian dollars by the use of an average exchange rate which closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current period.

3. Investments

Investments consist of short-term notes and deposits and treasury bills held with:

	1983	1982
	\$	\$
Canadian chartered banks	9,744,231	8,281,836
Trust and mortgage companies	2,441,915	
Commercial enterprises	1,950,582	1,926,210
Foreign bank—Exchange certificates	530,783	499,605
	14,667,511	10,707,651

4. Amounts receivable

	1983	1982
	\$	\$
Accrued interest income	351,057	313,004
Trust and mortgage companies	222,943	235,708
Costs recoverable from other organizations	125,603	183,019
Staff travel advances	116,522	127,862
Operating advances	73,791	80,718
Other		
	889,916	940,311

5. Property and equipment

	Cost	Accumulated depreciation and amortization	1983	1982
	\$	\$	Net	Net
	\$	\$	\$	\$
Computer hardware and systems software	1,872,666	524,013	1,348,653	1,017,002
Leasehold improvements	1,445,786	766,687	679,099	684,520
Office furniture and equipment	1,061,176	536,473	524,703	396,253
Vehicles	486,336	191,055	295,281	222,754
	4,865,964	2,018,228	2,847,736	2,320,529

6. Accounts payable and accrued liabilities

	1983	1982
	\$	\$
Accrued liabilities—Projects	5,707,656	4,465,174
Accrued annual and other leave benefits	1,384,102	1,181,875
Other	1,359,757	1,392,076
	8,451,515	7,039,125

Appendix 1—Continued

International Development Research Centre—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

7. Grant from Parliament of Canada

The grant from the Parliament of Canada includes funds appropriated specifically for the following programs:

(a) Cooperative Programs

The grant includes \$2,500,000 for Cooperative Programs to support research collaboration between groups in Canada and those in developing countries with the aim of enhancing their indigenous capabilities. This additional grant was accepted on the understanding that the Cooperative Programs do not divert the Centre from its own objectives, nor involve financial or staff resources beyond grant funds specifically received for such Programs.

The financial situation of these Programs is as follows:

	1983	1982
	\$	\$
Revenue		
Grant	2,500,000	1,000,000
Interest	117,694	53,667
	<u>2,617,694</u>	<u>1,053,667</u>
Expenditure		
Research and support		
—Cooperative Programs Unit	1,530,720	620,017
—Other divisions	724,243	321,976
Allocated administration expenditures	222,565	97,204
	<u>2,477,528</u>	<u>1,039,197</u>
Excess of revenue over expenditure	140,166	14,470
Funds available at beginning of the year	14,470	
Funds available at end of the year	<u>154,636</u>	<u>14,470</u>

(b) Energy program

Pursuant to a commitment made by Canada in August 1981, at the United Nations Conference on New and Renewable Sources of Energy, additional funds of \$10,000,000 are being provided to the Centre over the next four years to increase energy research in developing countries. During the year ended March 31, 1983, \$2,000,000 was received and included in the grant from the Parliament of Canada to the Centre of which \$100,000 has been spent during the year. The balance of \$1,900,000 remained unspent thereby contributing to the increase of Equity of Canada. These funds will be expended next year on energy-related research projects approved by the Centre.

8. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment and staff accommodation, in Canada and in various countries. The total liability over the next five years under such lease arrangements is as follows:

	\$
1984	2,091,327
1985	1,607,187
1986	1,089,553
1987	970,049
1988	537,120
	<u>6,295,236</u>

9. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling \$49,100,000 during the next four years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totalling \$7,000,000 and is awaiting acceptance of these offers.

10. Contingencies

The Centre is a defendant in actions for damages and costs allegedly sustained by the plaintiffs. Management and counsel are of the opinion that the Centre has defences against any significant claim and accordingly no provision has been made in the financial statements in respect of these claims.

Appendix 1—Concluded

International Development Research Centre—Concluded

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE 1

	1983					1982
	Development Research	Research Related Activities	Research Operational Support	Contract Research	Total	Total
	\$	\$	\$	\$	\$	\$
Programs						
Agriculture, Food and Nutrition Sciences	12,323,462	337,190	2,811,837		15,472,489	14,206,160
Social Sciences	9,428,417	453,561	2,573,475		12,455,453	10,464,149
Information Sciences	4,261,073	265,155	1,648,159		6,174,387	5,433,301
Health Sciences	4,822,995	166,340	1,354,879		6,344,214	5,242,846
Fellowship Awards	2,485,048	46,575			2,531,623	2,184,137
Cooperative Programs Unit	819,678	277,742	433,300		1,530,720	620,017
Program related activities						
Regional and Liaison Offices		131,668	2,763,436		2,895,104	2,464,138
External Liaison and Relations	371,576	341,444	527,135		1,240,155	616,476
Information Dissemination		1,708,522	1,142,745		2,851,267	2,312,834
Development Research Library		1,024,037			1,024,037	848,822
Special Governing Board Activities	149,448	583,418			732,866	484,407
Contract research				311,401	311,401	1,008,424
	34,661,697	5,335,652	13,254,966	311,401	53,563,716	45,885,711

SCHEDULE OF ADMINISTRATION EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE 2

	1983	1982
	\$	\$
Salaries and benefits	3,954,254	3,158,311
Rent and accommodation	461,967	394,535
Office expenses	404,352	244,258
Depreciation and amortization	268,505	163,903
Travel and relocation	224,513	283,699
Professional and special services	180,197	172,901
Governors' meetings	175,778	144,704
Telecommunications	130,289	99,934
Insurance	65,127	72,669
	5,864,982	4,734,914

Appendix 2

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

The financial statements have been prepared in accordance with stated accounting policies, as set out in Note 2, on a basis consistent with that of the previous year.

The Fund maintains a system of internal accounting controls which provides management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

Approved by:

D. BRESNAHAN

*Assistant Under-Secretary, Finance and Management Services
(Senior full-time financial officer)*

D. SMALL

*Acting Assistant Deputy Minister, Management and Programmes
(Senior financial officer)*

July 12, 1983

STATEMENT OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net profit for the year	815	853	368	705
Add: provision for employee termination benefits, depreciation, amortization and loss on disposal of fixed assets	291	335	367	373
Operating requirements	1,106	1,188	735	1,078
Net capital acquisitions	(114)	(64)	(186)	(159)
Working capital change and other reconciling items	44	148	(92)	(208)
Net income	1,036	1,272	457	711

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS		1983	1982	FUND LIABILITIES		1983	1982
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		47,484	54,167	Federal Government		1,378,969	1,323,425
Outside parties		9,287	7,255	Outside parties		309,659	487,882
Inventories (Notes 2 and 3)		491,744	603,568	Deferred revenue—Unearned fees		223,090	180,633
Prepaid expenses		17,012	39,151			1,911,718	1,991,940
		565,527	704,141	Long-term liability			
		\$		Provision for employee termination benefits		876,824	776,966
Fixed assets at cost (Note 4)		1,688,004		EQUITY OF CANADA			
Less: accumulated depreciation		1,139,120		Accumulated net charge against the Fund's authority		(3,055,829)	(1,892,360)
		548,884	701,356	Accumulated surplus		1,381,698	528,951
						(1,674,131)	(1,363,409)
		1,114,411	1,405,497			1,114,411	1,405,497

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Passport Office Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Fees earned	14,649,912	13,144,438
Miscellaneous revenue	920	731
	14,650,832	13,145,169
Expenses		
Salaries and employee benefits	7,831,232	7,193,402
Accommodation	1,439,645	1,166,831
Passport materials and application forms	1,298,074	1,083,085
Professional and special services	1,023,548	1,012,371
Passport operations at posts abroad	750,114	647,854
Postal services and postage	496,304	360,076
Telecommunications	336,418	299,007
Printing, stationery and supplies	230,310	201,728
Depreciation and amortization	203,482	197,510
Freight, express and cartage	105,082	116,191
Travel and removal	44,998	113,937
Repair and replacement of office furniture and equipment	23,154	30,693
Loss on disposal of fixed assets	13,170	15,306
Information	2,554	2,301
	13,798,085	12,440,292
Net profit	852,747	704,877

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year	528,951	(175,926)
Net profit for the year	852,747	704,877
Balance, end of year	1,381,698	528,951

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	852,747	704,877
Add: items not requiring use of funds		
provision for employee termination benefits	119,144	160,198
depreciation and amortization	203,482	197,510
loss on disposal of fixed assets	13,170	15,306
	1,188,543	1,077,891
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	1,163,469	1,308,001
Purchase of fixed assets	64,180	158,891
Payments on and change in the current portion of the provision for employee termination benefits	19,286	51,818
	1,246,935	1,518,710
Decrease in working capital	58,392	440,819
Working capital deficiency, beginning of year	1,287,799	846,980
Working capital deficiency, end of year	1,346,191	1,287,799
Changes in working capital components		
Decrease in accounts receivable	4,651	20,928
Decrease (increase) in inventories	111,824	(182,855)
Decrease (increase) in prepaid expenses	22,139	(13,494)
(Decrease) increase in accounts payable and accrued liabilities	(122,679)	607,050
Increase in deferred revenue—Unearned fees	42,457	9,190
	58,392	440,819

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	3,055,829	1,892,360
Deduct: PAYE charges against the appropriation account after March 31	1,417,496	1,521,338
Add: amounts credited to the appropriation account after March 31	34,519	29,700
Net authority provided, end of year	1,672,852	400,722
Authority limit	4,000,000	4,000,000
Unused authority carried forward	5,672,852	4,400,722

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other equipment	10 years

3. Inventories

	Balance at beginning of year	Balance at end of year
	\$	\$
Materials and supplies	490,844	355,964
Work-in-process	112,724	135,780
	603,568	491,744

Appendix 2—Concluded

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

4. Fixed assets and accumulated depreciation

Fixed assets		Balance at beginning of year	Acquisi- tions	Dis- posals	Balance at end of year
		\$	\$	\$	\$
Leasehold improve- ments		158,070	10,295	25,832	142,533
Furniture		354,288	11,084	1,631	363,741
Equipment		1,158,113	42,801	19,184	1,181,730
		1,670,471	64,180	46,647	1,688,004

Accumulated depreciation		Balance at beginning of year	Depre- ciation	Decrease	Balance at end of year
		\$	\$	\$	\$
Leasehold improve- ments		116,780	15,747	20,100	112,427
Furniture		158,569	26,135	844	183,860
Equipment		693,766	161,600	12,533	842,833
		969,115	203,482	33,477	1,139,120

5. Long-term leases

The Passport Office occupies space at eighteen locations under long-term leases which expire between December 31, 1983 and December 31, 1986. The annual rental is approximately \$1,440,000.

6. Restatement of prior year figures

For comparative purposes, the 1982 figures have been restated to conform to the 1983 presentation.

SECTION 9

1982-83 PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

	<i>Page</i>
Use of appropriations	9.4
Total cost of programs—Budgetary	9.8
Programs by activity—Budgetary	9.9
Grants and contributions	9.11
Budgetary expenditure by program and standard object	9.12
Revenue	9.14

FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

- To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

PUBLIC DEBT PROGRAM

- The provision of funds for the interest, discount and commissions of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

- The provision of funds for payments to provincial governments under the Constitution Acts (formerly the British North America Acts), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

ANTI-DUMPING TRIBUNAL PROGRAM

- To determine whether dumping of goods causes material injury to Canadian industry.

INSPECTOR GENERAL OF BANKS PROGRAM

- To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed.

Auditor General

Objective

- To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

Use of Appropriations

Vote	Program	
DEPARTMENT		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	\$ 33,513,000
	1b Contributions	5,358,000
	1c	2,487,000
Stat	Minister of Finance—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Purchase of bullion and coinage	
Stat	Payment of liabilities previously transferred to revenue	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Bretton Woods Agreements Act, R.S. c. B-9, as last amended by S.C. 1980-81-82, c. 128, Section 5. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefor set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, \$2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to \$2,627,671,570 US. (Gross) Amount brought forward in CDNS	
	Translation to US\$ at beginning (\$1.2271 CDN = \$1 US)	
	US\$ balance, including 1982 increase to authority	
	Translation to CDNS end of year (\$1.2371 CDN = \$1 US) —Brought forward amount	
	—Other amounts	
Stat	Subscriptions to the International Bank for Reconstruction and Development	
Stat	The Canada Deposit Insurance Corporation Act, R.S. 1970, C-3, as amended, Section 37. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$500,000,000. (Net)	
Stat	The International Development Association Act, R.S. c. I-21, as last amended by S.C. 1980-81-82, c. 128 Section 4. The Minister of Finance may issue to the International Development Association, in such form as he may determine, non-interest-bearing, non-negotiable demand notes (a) in an amount not exceeding in the aggregate \$601,810,000 for the purpose of honouring Canada's commitments in respect of the Sixth Replenishment of the resources of the International Development Association. (Gross) (b) in an amount not exceeding in the aggregate \$200,600,000 for the purpose of honouring Canada's commitment for supplementing the resources available to the International Development Association. (Gross)	
Stat	Payments in respect of the encashment of notes issued to the International Development Association	
	Total program—Non-budgetary	
	PUBLIC DEBT PROGRAM	
	Budgetary	
Stat	Interest, bond discount, premiums and commissions (R.S. c. F-10)	
Stat	Servicing costs and costs of issuing new loans (R.S. c. F-10) <i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	CONTRACTING-OUT PAYMENTS PROGRAM	
	Budgetary	
11c	Payments to Quebec pursuant to an agreement under the Established Programs (Interim Arrangements) Act	
	FISCAL TRANSFER PAYMENTS PROGRAM	
	Budgetary	
Stat	Payments to provincial governments under the Constitution Acts 1867-1981, the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and other statutory authority	
Stat	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	
	Total program—Budgetary	
	ANTI-DUMPING TRIBUNAL PROGRAM	
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	INSPECTOR GENERAL OF BANKS PROGRAM	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
41,358,000		41,358,000		41,358,000	39,561,376	1,796,624		26,001,435
37,000	1,725	38,725		38,725	38,725			42,975
3,218,000	341,100	3,559,100		3,559,100	3,559,100			3,068,000
47,817,000	(15,017,165)	32,799,835		32,799,835	32,799,835			43,917,895
	259,485	259,485		259,485	259,485			123,737
	32,655	32,655		32,655	32,655			5,092
92,430,000	(14,382,200)	78,047,800		78,047,800	76,251,176	1,796,624		73,159,134
	(274,230,568)	(274,230,568)	1,481,762,791					
	1,285,970,053US	1,285,970,053US		2,493,502,276US	23,441,921US		2,470,060,355US	
	286,305,890	286,305,890		286,305,890				
	304,903,500	304,903,500		304,903,500	5,558,079		585,651,311	
29,000,000	(29,000,000)							
29,000,000	1,573,948,875	1,602,948,875	1,481,762,791	3,084,711,666	29,000,000		3,055,711,666	
			300,000,000	300,000,000	(60,000,000)		360,000,000	200,000,000
	260,101,000	260,101,000		260,101,000	164,400,000		95,701,000	164,600,000
	200,600,000	200,600,000		200,600,000			200,600,000	
168,470,000	(168,470,000)							
168,470,000	292,231,000	460,701,000		460,701,000	164,400,000		296,301,000	164,600,000
197,470,000	1,866,179,875	2,063,649,875	1,781,762,791	3,845,412,666	133,400,000		3,712,012,666	364,600,000
17,212,000,000	(278,819,837)	16,933,180,163		16,933,180,163	16,933,180,163			15,128,783,982
53,000,000	(15,529,235)	37,470,765		37,470,765	37,470,765			38,622,640
								39,000
17,265,000,000	(294,349,072)	16,970,650,928		16,970,650,928	16,970,650,928			15,167,445,622
11,673,398		11,673,398		11,673,398	11,673,398			
5,167,681,265	68,672,324	5,236,353,589		5,236,353,589	5,236,353,589			4,446,348,100
110,000,000	31,610,328	141,610,328		141,610,328	141,610,328			88,499,058
5,277,681,265	100,282,652	5,377,963,917		5,377,963,917	5,377,963,917			4,534,847,158
1,323,000		1,323,000		1,323,000	1,248,673	74,327		1,131,744
146,000	15,500	161,500		161,500	161,500			153,000
1,469,000	15,500	1,484,500		1,484,500	1,410,173	74,327		1,284,744
1,119,000		1,119,000		1,119,000	1,113,069	5,931		937,222
126,000	13,400	139,400		139,400	139,400			112,000
1,245,000	13,400	1,258,400		1,258,400	1,252,469	5,931		1,049,222

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
SPECIAL PROGRAM		
	Budgetary	
11b	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	
12b	Payment to provinces with which an agreement has been entered into under Subsection 4(3) of the Anti-Inflation Act of such part of any amount paid to Her Majesty in Right of Canada pursuant to an order of the Administrator under that Act against a person in the provincial public sector as may be agreed upon between Canada and the province in accordance with the said agreement	
	Total program—Budgetary	
	Non-budgetary	
L13b	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council, (a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. (Gross)	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	
AUDITOR GENERAL		
	Budgetary	
15	Program expenditures and contribution	\$ 32,610,000
	Transfer from TB Vote 10 ⁽¹⁾	8,055
Stat	Salary of the Auditor General	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
INSURANCE		
	Budgetary	
20	Program expenditures	\$ 11,094,000
	20b	1,466,000
	20c	500,000
Stat	Contributions to employee benefit plans	
Stat	Civil service insurance actuarial liability adjustment	
	Total program—Budgetary	
TARIFF BOARD		
	Budgetary	
25	Program expenditures	
Stat	Salaries of the members of the Tariff Board (R.S. c. T-1)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
37,000		37,000		37,000	37,000			39,000
11,500		11,500		11,500	11,500			373,125
48,500		48,500		48,500	48,500			412,125
285,000		285,000	488,697	773,697	708,947	64,750		251,297
285,000		285,000	488,697	773,697	708,947	64,750		4,260,491
22,649,547,163	(208,419,720)	22,441,127,443		22,441,127,443	22,439,250,561	1,876,882		19,778,198,005
197,755,000	1,866,179,875	2,063,934,875	1,782,251,488	3,846,186,363	134,108,947	64,750	3,712,012,666	369,111,788
32,618,055		32,618,055		32,618,055	31,167,941	1,450,114		29,159,819
87,000	5,519	92,519		92,519	92,519			84,477
2,566,000	272,000	2,838,000		2,838,000	2,838,000			2,637,000
35,271,055	277,519	35,548,574		35,548,574	34,098,460	1,450,114		31,881,296
13,060,000		13,060,000		13,060,000	12,216,632	843,368		10,585,182
936,000	99,200	1,035,200		1,035,200	1,035,200			915,000
	297,397	297,397		297,397	297,397			364,396
13,996,000	396,597	14,392,597		14,392,597	13,549,229	843,368		11,864,578
1,501,000		1,501,000		1,501,000	1,378,626	122,374		1,368,124
458,000	35,020	493,020		493,020	493,020			419,528
207,000	21,900	228,900		228,900	228,900			217,000
2,166,000	56,920	2,222,920		2,222,920	2,100,546	122,374		2,004,652
22,700,980,218	(207,688,684)	22,493,291,534		22,493,291,534	22,488,998,796	4,292,738		19,823,948,531
197,755,000	1,866,179,875	2,063,934,875	1,782,251,488	3,846,186,363	134,108,947	64,750	3,712,012,666	369,111,788

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
FINANCIAL AND ECONOMIC POLICIES	1982-83	76,251	82,012	2,680	545	(2,536)
	1981-82	73,159	84,659	2,303	442	(8,755)
PUBLIC DEBT	1982-83	16,970,651	3,321,320			13,649,331
	1981-82	15,167,446	3,434,712			11,732,734
CONTRACTING-OUT PAYMENTS	1982-83	11,673				11,673
	1981-82					
FISCAL TRANSFER PAYMENTS	1982-83	5,377,964				5,377,964
	1981-82	4,534,847				4,534,847
ANTI-DUMPING TRIBUNAL	1982-83	1,410		268	16	1,694
	1981-82	1,285		142	14	1,441
INSPECTOR GENERAL OF BANKS	1982-83	1,252	1,074	116	14	308
	1981-82	1,049	1,119		10	(60)
SPECIAL	1982-83	49				49
	1981-82	412				412
	1982-83	22,439,250	3,404,406	3,064	575	19,038,483
	1981-82	19,778,198	3,520,490	2,445	466	16,260,619
AUDITOR GENERAL	1982-83	34,098	213	3,075	387	37,347
	1981-82	31,881	493	2,357	338	34,083
INSURANCE	1982-83	13,549	10,829	685	411	3,816
	1981-82	11,864	6,776	555	460	6,103
TARIFF BOARD	1982-83	2,101		252	26	2,379
	1981-82	2,005		130	22	2,157
Total	1982-83	22,488,998	3,415,448	7,076	1,399	19,082,025
	1981-82	19,823,948	3,527,759	5,487	1,286	16,302,962

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	17,580	20,030	843	425			18,423	20,455
Operations	62,369	59,236		78	25	25	62,394	59,339
Contributions to employee benefit plans	3,559	3,559					3,559	3,559
	83,508	82,825	843	503	25	25	84,376	83,353
	6,328	7,102					6,328	7,102
Less: revenues credited to the vote	77,180	75,723	843	503	25	25	78,048	76,251
		82,012						82,012
Less: receipts credited to revenue								
Add: accommodation provided without charge by Public Works	2,680	2,680					2,680	2,680
other services provided without charge by other departments	545	545					545	545
Total cost of program	80,405	(3,064)	843	503	25	25	81,273	(2,536)
PUBLIC DEBT PROGRAM								
Interest on unmatured debt (including Treasury Bills)	13,389,293	13,389,293					13,389,293	13,389,293
Interest on other liabilities	3,366,702	3,366,702					3,366,702	3,366,702
Bond discount, premiums and commissions	177,185	177,185					177,185	177,185
Servicing costs and costs of issuing new loans	37,471	37,471					37,471	37,471
	16,970,651	16,970,651					16,970,651	16,970,651
	3,321,320	3,321,320					3,321,320	3,321,320
Less: receipts credited to revenue								
Total cost of program	13,649,331	13,649,331					13,649,331	13,649,331
CONTRACTING-OUT PAYMENTS PROGRAM								
					11,673	11,673	11,673	11,673
FISCAL TRANSFER PAYMENTS PROGRAM								
Statutory subsidies (Constitution Acts, 1867-1981 and other statutory authority)					35,758	35,758	35,758	35,758
Fiscal equalization (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part I)					5,267,130	5,267,130	5,267,130	5,267,130
1971 undistributed income on hand (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part V)					1,374	1,374	1,374	1,374
Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part VIII) ..					157,392	157,392	157,392	157,392
Public utilities income tax transfer (Public Utilities Income Tax Transfer Act)					141,611	141,611	141,611	141,611
Youth allowances recovery (Federal-Provincial Fiscal Revision Act, 1964)					(225,301)	(225,301)	(225,301)	(225,301)
Total cost of program					5,377,964	5,377,964	5,377,964	5,377,964
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-dumping tribunal	1,484	1,406		4			1,484	1,410
Add: accommodation provided without charge by Public Works	268	268					268	268
other services provided without charge by other departments	16	16					16	16
Total cost of program	1,768	1,690		4			1,768	1,694
INSPECTOR GENERAL OF BANKS PROGRAM								
Inspector General of Banks	1,215	1,218	43	34			1,258	1,252
Less: receipts credited to revenue	1,245	1,074					1,245	1,074
Add: accommodation provided without charge by Public Works	116	116					116	116
other services provided without charge by other departments	14	14					14	14
Total cost of program	100	274	43	34			143	308
SPECIAL PROGRAM								
Special program	37	37			12	12	49	49

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
AUDITOR GENERAL								
Government audits	29,213	27,529	49	331	320	318	29,582	28,178
Other audits	135	152					135	152
Administration	5,814	5,487	18	281			5,832	5,768
	35,162	33,168	67	612	320	318	35,549	34,098
Less: receipts credited to revenue	308	213					308	213
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	2,180	3,075					2,180	3,075
	387	387					387	387
Total cost of program	37,421	36,417	67	612	320	318	37,808	37,347
INSURANCE								
Administration	1,259	1,315	9	29			1,268	1,344
Supervision of companies	10,684	9,765					10,684	9,765
Actuarial and other services	1,108	1,108					1,108	1,108
Contributions to employee benefit plans	1,035	1,035					1,035	1,035
Civil service insurance actuarial liability adjustment	297	297					297	297
	14,383	13,520	9	29			14,392	13,549
Less: receipts credited to revenue	11,645	10,814	6	15			11,651	10,829
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	605	685					605	685
	505	411					505	411
Total cost of program	3,848	3,802	3	14			3,851	3,816
TARIFF BOARD								
Appeals	438	419					438	419
References	1,194	1,140					1,194	1,140
Administration	351	305	11	8			362	313
Contributions to employee benefit plans	229	229					229	229
	2,212	2,093	11	8			2,223	2,101
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	252	252					252	252
	26	26					26	26
Total cost of program	2,490	2,371	11	8			2,501	2,379

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Contributions			
Operations			
International Fiscal Association	25	25	
CONTRACTING-OUT PAYMENTS PROGRAM			
Grants			
Grants to the Province of Quebec pursuant to the Established Programs (Interim Arrangements) Act	11,673	11,673	
FISCAL TRANSFER PAYMENTS PROGRAM			
Transfer payments			
Statutory subsidies	35,758	35,758	35,588
Fiscal equalization	5,267,130	5,267,130	4,478,237
Youth allowances recovery	(225,301)	(225,301)	(203,856)
1971 undistributed income on hand	1,374	1,374	4,085
Public utilities income tax transfer	141,611	141,611	88,499
Reciprocal taxation	157,392	157,392	141,368
Expenditures not required for the current year			(9,074)
	5,377,964	5,377,964	4,534,847
SPECIAL PROGRAM			
Transfer payment			
Payment to the Province of Ontario under Subsection 4(3) of the Anti-Inflation Act	12	12	373
	5,389,674	5,389,674	4,535,220
AUDITOR GENERAL			
Contribution			
Government audits			
Canadian Comprehensive Audit Foundation	320	318	288
Total	5,389,994	5,389,992	4,535,508

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Public Debt Program	Contracting- Out Payments Program	Fiscal Transfer Payments Program	Anti-Dumping Tribunal Program	Inspector General of Banks Program
(1) Salaries and wages	26,939 25,445 <i>20,529</i>				1,073 1,012 <i>858</i>	917 917 <i>718</i>
(1) Other personnel costs	3,559 3,559 <i>3,068</i>				162 162 <i>153</i>	139 139 <i>112</i>
(2) Transportation and communications	4,427 4,389 <i>3,070</i>				66 45 <i>38</i>	76 81 <i>56</i>
(3) Information	1,046 732 <i>498</i>				15	<i>4</i>
(4) Professional and special services	9,613 11,771 <i>5,467</i>				112 155 <i>95</i>	66 70 <i>33</i>
(5) Rentals	3,419 2,203 <i>600</i>				28 15 <i>23</i>	10 4 <i>120</i>
(6) Purchased repair and upkeep	284 495 <i>575</i>				4 <i>8</i>	1
(7) Utilities, materials and supplies	33,929 33,936 <i>44,912</i>				28 13 <i>8</i>	6 6 <i>6</i>
(9) Construction and acquisition of machinery and equipment	843 503 <i>698</i>				4 <i>102</i>	43 34
(10) Grants, contributions and other transfer pay- ments	25 25		11,673 11,673	5,377,964 5,377,964 <i>4,534,847</i>		
(11) Public debt charges		16,970,651 16,970,651 <i>15,167,446</i>				
(12) All other expenditures	292 295 <i>129</i>					
(1-12) Total	84,376 83,353 <i>79,546</i>	16,970,651 16,970,651 <i>15,167,446</i>	11,673 11,673	5,377,964 5,377,964 <i>4,534,847</i>	1,484 1,410 <i>1,285</i>	1,258 1,252 <i>1,049</i>
(13) Less: revenues credited to the vote	6,328 7,102 <i>6,387</i>					
Total net expenditures	78,048 76,251 <i>73,159</i>	16,970,651 16,970,651 <i>15,167,446</i>	11,673 11,673	5,377,964 5,377,964 <i>4,534,847</i>	1,484 1,410 <i>1,285</i>	1,258 1,252 <i>1,049</i>

Amounts in roman type are 1982-83 appropriations.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are 1981-82 expenditures.

Special Program	Subtotal	Auditor General	Insurance	Tariff Board	Total
	28,929	19,749			
	27,374	20,068	7,188	1,626	57,492
	22,103	16,740	6,636	1,449	55,527
			5,912	1,392	46,149
	3,860	2,838	1,332	229	8,259
	3,860	2,858	1,332	229	8,279
	3,333	2,639	1,279	217	7,468
	4,569	1,615	423	142	6,749
	4,515	2,506	418	94	7,533
	3,164	1,843	393	88	5,488
	1,061	95	113	49	1,318
	732	78	24	65	899
	502	83	108	86	779
	9,791	9,981	5,103	103	24,978
	11,996	6,648	4,894	192	23,730
	5,595	9,036	4,002	151	18,784
	3,457	332	23	19	3,831
	2,222	410	27	19	2,678
	743	390	22	12	1,167
	285	22	18	7	332
	500	117	34	13	664
	583	118	19	6	726
	33,963	525	182	32	34,702
	33,955	462	153	28	34,598
	44,926	389	109	31	45,455
	886	67	9	11	973
	541	612	29	8	1,190
	800	340	19	18	1,177
12	5,389,674	320			5,389,994
12	5,389,674	318			5,389,992
373	4,535,220	288			4,535,508
	16,970,651				16,970,651
	16,970,651				16,970,651
	15,167,446				15,167,446
37	329	5	1	5	340
37	332	21	2	4	359
39	168	15	1	4	188
49	22,447,455	35,549	14,392	2,223	22,499,619
49	22,446,352	34,098	13,549	2,101	22,496,100
412	19,784,585	31,881	11,864	2,005	19,830,335
	6,328				6,328
	7,102				7,102
	6,387				6,387
49	22,441,127	35,549	14,392	2,223	22,493,291
49	22,439,250	34,098	13,549	2,101	22,488,998
412	19,778,198	31,881	11,864	2,005	19,823,948

Revenue

	1982-83	1981-82	1982-83	
	\$	\$	\$	\$
DEPARTMENT				
Summary				
Non-Tax Revenue—				
Return on investments.....	3,321,319,715	3,434,712,357		
Refunds of previous years' expenditure ..	15,317,052	9,195,871		
Services and service fees	1,194,465	1,119,384		
Proceeds from sales	354			
Bullion and coinage	53,816,856	69,627,653		
Premium and discount on exchange.....	10,548,998	69,655		
Other non-tax revenue.....	2,208,842	5,765,101		
Total	3,404,406,282	3,520,490,021		
	1982-83			
	\$	\$		
Details				
Non-Tax Revenue—				
Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
Lending institutions—				
Canada Deposit Insurance				
Corporation—Interest		2,948,630		
Other—				
Bank of Canada—				
Profit and surplus.....		1,878,473,878		
Other—				
Provincial and territorial govern-				
ments—				
Federal-provincial employ-				
ment loans program—				
Interest	8,125,908			
Federal-provincial fiscal				
arrangements—Interest.....	58,944			
Municipal Development and				
Loan Board—Interest	7,763,265			
Special development loans pro-				
gram—Interest	8,569,970			
Winter capital projects				
fund—Interest	15,528,340			
Town of Oromocto—Interest ..	8,165			
		40,054,592		
National governments includ-				
ing developing coun-				
tries—				
Jamaica—Economic assistan-				
ce—Interest	2,805,527			
United Kingdom—The United				
Kingdom Financial Agree-				
ment Act, 1946—Interest	16,040,927			
		18,846,454		
Private sector enterprises—				
Town of Oromocto Develop-				
ment Corporation—Interest		27,202		
Miscellaneous—				
Ottawa Civil Service Recrea-				
tional Association—Interest	62,303			
Town of Oromocto—Interest ..	1,868			
		64,171		
Foreign exchange accounts—				
Exchange Fund Account—				
Advances—				
Profit and surplus.....	811,872,648			
International Monetary Fund—				
Subscriptions—				
Profit and surplus	10,269,297			
		822,141,945		
Other accounts—				
Government's holding of unmatu-				
red debt—				
Interest	15,081,962			
Other	91,072,881			
Interest-bearing deposits with char-				
tered banks	433,131,677			
Interest on loans to the Unemploy-				
ment Insurance Account—Inter-				
est	9,879,706			
Revolving funds—				
Supply Revolving Fund—				
Supply and Services—				
Interest	8,953,374			
Government Telecommunica-				
tions Agency Revolving				
Fund—				
Communications—Interest	643,243			
		558,762,843		
		3,321,319,715		
Refunds of previous years' expenditure:				
Refunds of previous years' expendi-				
ture—Provinces	15,162,058			
Refund of salaries, goods and services	154,994			
		15,317,052		
Services and service fees:				
Cost of bank inspections	1,047,673			
Fines, penalties and forfeitures.....	120,292			
Foreign bank registration fees	26,500			
		1,194,465		
Other non-tax revenue:				
Unclaimed balances which have been				
received from the Bank of Canada				
in respect of chartered banks		141,028		
Transfer from the following accounts				
which were unclaimed or out-				
standing for ten years or more—				
Outstanding Imprest Account—				
Warrants for hog and lamb premi-				
ums	3,276			
Cheques	13,181			
Unclaimed cheques	1,502,873			
Unclaimed government drafts.....	177,971			
		1,697,301		
Canada's share of operating revenue				
of The Peace Bridge, Fort Erie,				
Ontario		200,000		
Transfer of matured debt outstanding				
fifteen years after call or maturity				
date		157,982		
Other miscellaneous revenues under				
\$500 per item		12,533		
		2,208,842		
	1982-83	1981-82		
	\$	\$		
AUDITOR GENERAL				
Summary				
Non-Tax Revenue—				
Refunds of previous years' expenditure ..	69,421	105,401		
Services and service fees	119,603	105,395		
Other non-tax revenue	24,011	282,263		
Total	213,035	493,059		

Revenue—Concluded

	1982-83	
	\$	\$
AUDITOR GENERAL—Concluded		
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	22,247	
Adjustment to prior year's Payables at Year End (PAYE)	47,174	
		69,421
Services and services fees:		
Auditing services rendered to international organizations		119,603
	1982-83	1981-82
	\$	\$
INSURANCE		
Summary		
Tax Revenue—		
Tax on insurance premiums	950,688	897,367
Non-Tax Revenue—		
Refunds of previous years' expenditure	85,684	5,844
Services and service fees	10,737,388	6,758,024
Other non-tax revenue	6,127	12,508
	10,829,199	6,776,376
Total	11,779,887	7,673,743
	1982-83	
	\$	\$

Details		
Tax Revenue—		
Tax on insurance premiums⁽¹⁾—		
On insurance placed with unauthorized insurers	898,759	
On insurance placed with authorized insurers through brokers or agents outside Canada	51,929	
		950,688

	1982-83	
	\$	\$
Non-Tax Revenue—		
Services and service fees:		
Assessments on:⁽²⁾		
Insurance companies	8,089,916	
Investment companies	401,808	
Trust companies	819,271	
Loan companies	333,178	
Co-operative credit societies	111,815	
Services provided to Canada Deposit Insurance Corporation	255,439	
Services provided to Canada Pension Plan	367,243	
Fees collected under Pension Benefits Standards Act	338,628	
Penalties collected from companies which did not file statements (business, semi-annual and annual) within the time limits imposed under the terms of Acts administered by the Department	20,090	
		10,737,388

⁽¹⁾ Under part 1 of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

⁽²⁾ Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.

	1982-83	1981-82
	\$	\$

TARIFF BOARD

Summary

Non-Tax Revenue—		
Other non-tax revenue	4	17

SECTION 10

**1982-83
PUBLIC ACCOUNTS**

Fisheries and Oceans

**Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	10.4
Total cost of program—Budgetary	10.6
Program by activity—Budgetary	10.7
Grants and contributions	10.8
Budgetary expenditure by program and standard object..	10.9
Revenue	10.10
Appendix	10.11

FISHERIES AND OCEANS

Department

Objective

- To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

Canadian Saltfish Corporation

Objective

- To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

- To regulate interprovincial and export trade in freshwater fish.

Use of Appropriations

Vote	Program	
DEPARTMENT		
	Budgetary	
1*	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects.....	\$ 341,811,000
	1b.....	22,494,600
	1c To authorize the transfer of \$3,608,999 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from: Vote 5.....	3,608,999
	TB Vote 5 ⁽¹⁾	1,225,000
	TB Vote 10 ⁽¹⁾	1,907,245
	TB Vote 11c ⁽¹⁾	2,390,205
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels.....	\$ 76,656,000
	5b.....	22,691,000
	Transfer from TB Vote 11c ⁽¹⁾	166,450
		99,513,450
	Less: transfer to Vote 1.....	3,608,999
10	The grants listed in the Estimates and contributions.....	\$ 10,210,000
	10b.....	2,048,950
	Transfer from TB Vote 10 ⁽¹⁾	297,760
Stat	Minister of Fisheries and Oceans—Salary and motor car allowance.....	
Stat	Liabilities under the Fisheries Improvement Loans Act (R.S. c. F-22).....	
Stat	Contributions to employee benefit plans.....	
Stat	Federal Court awards.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Total program—Budgetary	
	Non-budgetary	
540	Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The Lobster Trap Indemnity Fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net).....	
L32b	Loans to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices i.e., prices to primary producers, at the 1966-68 level, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council. The total amount of loans authorized is \$6,000,000. (Appropriation Act No. 1, 1969). (Gross).....	
	Total program—Non-budgetary	
CANADIAN SALTFISH CORPORATION		
	Non-budgetary	
L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is \$30,000,000 as indicated in the Act to amend the Saltfish Act, July 7, 1980. (Net).....	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
373,437,050		373,437,050		373,437,050	364,867,289	8,569,761		310,863,569
95,904,451		95,904,451		95,904,451	80,743,937	15,160,514		78,415,411
12,556,710		12,556,710		12,556,710	9,859,858	2,696,852		26,864,664
37,000	1,423	38,423		38,423	38,423			43,275
2,000,000	(492,259)	1,507,741		1,507,741	1,507,741			548,384
23,211,000	2,460,400	25,671,400		25,671,400	25,671,400			23,159,000
	309,300	309,300		309,300	309,300			1,196,244
	85,935	85,935		85,935	85,935			145,508
507,146,211	2,364,799	509,511,010		509,511,010	483,083,883	26,427,127		441,236,055
			150,000	150,000			150,000	
	(2,153,482)	(2,153,482)	2,153,482					
	(2,153,482)	(2,153,482)	2,303,482	150,000			150,000	
			28,269,000	28,269,000	6,675,000		21,594,000	(300,000)

Use of Appropriations—Concluded

Vote	Program
FRESHWATER FISH MARKETING CORPORATION	
	Non-budgetary
L11c	Vote included in Supplementary Estimates C but not approved by Appropriation Act.....
L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, shall not exceed \$20,000,000. (Net)
	Total program—Non-budgetary
	Total Budgetary
	Total Non-budgetary

- (1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 11c new employment expansion and development.
▪ Includes the Commission on Pacific Fisheries Policy.

Total Cost of Program—Budgetary
 (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
FISHERIES AND OCEANS	1982-83	483,084	23,866	16,927	10,347	4,307	490,799
	1981-82	441,236	20,302	15,554	9,508	3,764	449,760

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
I	(1)							
I	1,000,000 999,999	1,000,000 1,000,000	672,413 672,413	1,672,413 1,672,413	(285,546) (285,546)		1,957,959 1,957,959	6,774,692 6,774,692
507,146,211	2,364,799	509,511,010		509,511,010	483,083,883	26,427,127		441,236,055
I	(1,153,483)	(1,153,482)	31,244,895	30,091,413	6,389,454		23,701,959	6,474,692

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Administration of the Commission on Pacific Fisheries Policy ...	513	498					513	498
Fisheries management and research	301,470	292,927	89,578	74,393	12,144	9,447	403,192	376,767
Ocean and aquatic affairs	74,955	74,296	6,326	6,351	413	413	81,694	81,060
Contributions to employee benefit plans.....	25,671	25,671					25,671	25,671
Minister of Fisheries and Oceans—Salary and motor car allowance.....	38	38					38	38
Liabilities under the Fisheries Improvement Loans Act					1,508	1,508	1,508	1,508
Federal Court awards	309	309					309	309
Refunds of amounts credited to revenue in previous years	86	86					86	86
	403,042	393,825	95,904	80,744	14,065	11,368	513,011	485,937
Less: revenues credited to the vote	3,500	2,853					3,500	2,853
	399,542	390,972	95,904	80,744	14,065	11,368	509,511	483,084
Less: receipts credited to revenue	26,260	23,866					26,260	23,866
Add: accommodation provided without charge by this department		16,927					16,927	16,927
accommodation provided without charge by Public Works	10,347	10,347					10,347	10,347
other services provided without charge by other departments	4,307	4,307					4,307	4,307
Total cost of program	404,863	398,687	95,904	80,744	14,065	11,368	514,832	490,799

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
Grants			
<i>Fisheries management and research</i>			
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	360	360
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150	150	150
Grant to the Club nautique de Chambly, Chambly, Quebec	45	45	
<i>Expenditures not required for the current year</i>			1,636
<i>Ocean and aquatic affairs</i>			
Membership fee—International Hydrographic Organization	18	18	18
Intergovernmental Oceanographic Trust Fund	15	15	15
Sea Use Council	15	15	14
	603	603	2,193
Contributions			
<i>Fisheries management and research</i>			
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	6,490	5,064	7,345
Assistance to the Committee on Seals and Sealing	100	100	100
Assistance to Atlantic fishermen to modify fishing gear	950	853	355
Contribution to biology students capable of taking instruction and working in the French language—University of Moncton, NB	28	25	
Contribution towards Fisheries Development Program in PEI	1,694	1,261	275
Contribution towards Fisheries Development Program in Labrador	804	211	
Lobster self-enforcement	400	400	400
Liabilities under the Fisheries Improvement Loans Act	1,508	1,508	548
Contribution towards Fisheries Development Programs in Southeast New Brunswick	720	620	697
Contribution to Dalhousie University towards the cost of an international conference	5	5	
Contribution towards the construction of a seawater research facility—Mount Allison University, Sackville, New Brunswick	14	14	43
Contribution to Canadian Sealers Association	50	50	
Contribution towards the defrayal of expenses for the operation of a fishery research camp—Memorial University of Newfoundland	3		3
Contribution to the Council of Forest Industries of British Columbia	50	50	
Contribution to the Association of Canadian Universities for Northern Studies	7	7	
Contribution to the Fisheries Association of British Columbia for the promotion of export sales of Canadian salmon	250	247	
Groundfish deficiency payments	91	91	14,914
Student employment program	298	259	378
<i>Expenditures not required for the current year</i>			127
<i>Ocean and aquatic affairs</i>			35
<i>Expenditures not required for the current year</i>			25,220
	13,462	10,765	
Total	14,065	11,368	27,413

Budgetary Expenditure by Program and Standard Object
 (in thousands of dollars)

STANDARD OBJECT	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
(1) Salaries and wages	182,049	181,056	159,110
(1) Other personnel costs	32,150	29,546	26,033
(2) Transportation and communications	25,500	25,598	20,452
(3) Information	3,054	2,492	1,560
(4) Professional and special services	54,317	62,563	43,211
(5) Rentals	32,531	25,408	24,005
(6) Purchased repair and upkeep	23,933	24,056	23,006
(7) Utilities, materials and supplies	47,769	42,387	36,806
(8) Construction and acquisition of land, buildings and works	48,869	45,629	46,804
(9) Construction and acquisition of machinery and equipment	43,679	31,277	28,602
(10) Grants, contributions and other transfer payments	14,065	11,368	27,413
(12) All other expenditures	5,095	4,557	6,137
(1-12) Total	513,011	485,937	443,139
(13) Less: revenues credited to the vote	3,500	2,853	1,903
Total net expenditures	509,511	483,084	441,236

Revenue

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	3,728,922	2,560,768
Refunds of previous years' expenditure	613,101	710,856
Services and service fees	922,988	1,000,928
Privileges, licences and permits	11,283,465	10,339,718
Proceeds from sales	4,029,133	3,173,260
Other non-tax revenue	3,288,812	2,516,842
Total	23,866,421	20,302,372
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Canadian Saltfish Corporation—Inter-		
est	1,369,163	
Freshwater Fish Marketing Corpora-		
tion—Interest	2,243,130	3,612,293
Other—		
Private sector enterprises—		
Haddock fishermen—Interest	8,607	
Canadian producers of frozen ground-		
fish—Interest	83,914	
Groundfish processors—Interest	22,401	115,922
Other accounts—		
Interest on recovery from shared-cost		
projects for capital investments by Small		
Craft Harbours Branch for construction of		
wharves		707
		3,728,922
Refunds of previous years' expenditure:		
Sundries	590,888	
Adjustment to prior year's Payables at Year		
End (PAYE)	22,213	613,101
Services and service fees:		
Laboratory tests and analysis	34,757	
Rental of insulated containers	775,953	
Other services and fees	112,278	922,988
Privileges, licences and permits:		
Extended jurisdiction—Access, fishing and		
observing fees	3,081,468	
Rentals of lands, buildings, vehicles and		
machinery	254,287	
Licences and permits	6,340,427	
Fishing and vessel registration	1,555,562	
Other	51,721	11,283,465
Proceeds from sales:		
Sale of charts and publications	1,180,793	
Sale of fingerlings and fry	137,954	
Sale of bait (Newfoundland)	1,391,363	
Sale of skins	37,393	
Experimental fishing	135,048	
Other miscellaneous sales	1,146,582	4,029,133
Other non-tax revenue:		
Fines	557,216	
Top wharfage	18,174	
Berthage and side wharfage	1,216,602	
Other small craft harbour revenues	1,041,480	
Seizures and forfeitures	308,423	
Other	146,917	3,288,812

Appendix

Fisheries Prices Support Board

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND

THE HONOURABLE PIERRE DEBANÉ, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement applied, after giving retroactive effect to the change in accounting for purchases and sales of fisheries products as explained in Note 5, on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 17, 1983

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sales	3,979,985	1,901,968
Cost of goods sold		
Fisheries products	2,672,383	2,061,075
Warehousing and handling	179,201	137,184
	2,851,584	2,198,259
Profit (loss) from trading operations	1,128,401	(296,291)
Deficiency payments (Note 3)	90,787	14,914,453
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 4)	151,492	117,165
	242,279	15,031,618
Net income (cost of operations)	886,122	(15,327,909)
Financing:		
Parliamentary appropriations		
Department of Fisheries and Oceans		
Vote 1—Operating expenditures	90,787	296,291
Vote 10—Contributions	90,787	14,914,453
	90,787	15,210,744
Department of Fisheries and Oceans which provided administrative services without charge	151,492	117,165
Profit from trading operations credited to the Consolidated Revenue Fund	(1,128,401)	
	(886,122)	15,327,909

Approved by the Board:

A. MALONEY
Chairman

NOTES TO FINANCIAL STATEMENT MARCH 31, 1983

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. In addition, the Board acts as procurement agency for the supply of fishery products required by the Canadian International Development Agency for food-aid and development programs. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

Sales are recorded on a cash basis and cost of goods sold includes payments up to April 30 for the cost of work performed, goods received or services rendered prior to April 1.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in expenses.

3. Deficiency payments

After a complete review of the claims for assistance, the Board paid an additional \$90,787 in respect of the export sales segment of the Groundfish Deficiency Payment Program of 1982. These deficiency payments were made out of Fisheries and Oceans Vote 10.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1983	1982
	\$	\$
Salaries	107,612	100,640
Professional and special services	20,541	
Travel and hospitality	20,237	12,943
Other	3,102	3,582
	151,492	117,165

5. Change in accounting

In order to be consistent with the basis of accounting followed by other departmental Crown corporations, the Board changed its accounting for purchases and sales of fisheries products from the accrual to the modified cash basis described in Note 2. Accordingly, a balance sheet is no longer presented and the statement of operations for 1982 has been restated.

The effect of this change is to increase the previously reported loss from trading operations for 1982 by \$294,105. Had this change in accounting policy not been adopted, profit from trading operations for 1983 would have been decreased by \$886,237, representing the realization of accounts receivable and inventory of fish products as at March 31, 1982.

SECTION 11

1982-83 PUBLIC ACCOUNTS

Governor General

CONTENTS

	<i>Page</i>
Use of appropriations	11.4
Total cost of program—Budgetary	11.4
Program by activity—Budgetary	11.4
Budgetary expenditure by program and standard object.....	11.5

GOVERNOR GENERAL

Objective

- To enable the Governor General of Canada to perform his constitutional role; and to provide for the administration of Honours.

Use of Appropriations

Vote	Program
	Budgetary
1	Program expenditures: expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General \$ 3,799,040
	Transfer from TB Vote 5 ⁽¹⁾ 205,000
Stat	Salary of the Governor General (R.S. c. G-14)
Stat	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)
Stat	Contributions to employee benefit plans
	Total Budgetary

(1)Treasury Board Vote 5 government contingencies.

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expen- ditures	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
GOVERNOR GENERAL	1982-83	4,418	1,433	1,510	7,361
	1981-82	3,946	798	1,360	6,104

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures
Governor General	3,318	3,318	25	25			3,343	3,343
Honours	1,101	1,025					1,101	1,025
Former governors general.....	55	50					55	50
	4,474	4,393	25	25			4,499	4,418
Add: accommodation provided without charge by Public Works	1,433	1,433					1,433	1,433
other services provided without charge by other depart- ments	1,510	1,510					1,510	1,510
Total cost of program	7,417	7,336	25	25			7,442	7,361

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,004,040		4,004,040		4,004,040	3,923,328	80,712		3,486,986
48,667		48,667		48,667	48,667			48,667
102,293	14,329	116,622		116,622	116,622			105,412
298,000	31,600	329,600		329,600	329,600			305,000
4,453,000	45,929	4,498,929		4,498,929	4,418,217	80,712		3,946,065

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	1982-83	1982-83	1981-82
	Appropriations	Expenditures	Expenditures
(1) Salaries and wages	2,546	2,522	2,137
(1) Other personnel costs	446	446	410
(2) Transportation and communications	528	521	497
(3) Information	69	66	85
(4) Professional and special services	243	204	204
(5) Rentals	79	72	47
(6) Purchased repair and upkeep	8	8	7
(7) Utilities, materials and supplies	554	553	518
(9) Construction and acquisition of machinery and equipment	25	25	40
(12) All other expenditures	1	1	1
Total net expenditures	4,499	4,418	3,946

SECTION 12

**1982-83
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

CONTENTS

	<i>Page</i>
Use of appropriations . . .	12.4
Total cost of programs—Budgetary	12.9
Programs by activity—Budgetary	12.10
Grants and contributions	12.11
Budgetary expenditure by program and standard object	12.14
Revenue	12.15
Appendix	12.16

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND INUIT AFFAIRS PROGRAM

- In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their cultural, social and economic needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

NORTHERN AFFAIRS PROGRAM*

- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

NATIVE CLAIMS PROGRAM

- To enable native claimants to research, develop and negotiate claims and to achieve land claims resolution.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

* During the year, duties of the Department of Regional Economic Expansion, under certain agreements, were transferred to this department.

Use of Appropriations

Vote		Program	
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
I	Program expenditures		\$ 43,532,000
	1b		1,452,000
	1c		404,000
	Transfer from: TB Vote 10 ⁽¹⁾		44,034
	TB Vote 30 ⁽¹⁾		1,563,000
Stat	Minister of Indian Affairs and Northern Development—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
INDIAN AND INUIT AFFAIRS PROGRAM			
		Budgetary	
5	Operating expenditures, and		
	(a) expenditures on works, buildings and equipment on other than federal property;		
	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
	(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
	(d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec		\$ 367,219,000
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1982-83		
	(a) to increase from \$100,000,000 to \$150,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972;		
	(b) to reimburse the Indian economic development account established by Loans, Investments and Advances Vote L53b, Appropriation Act No. 1, 1970 in the amount of \$104,738.49;		
	(c) to reimburse the Indian housing assistance account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966 in the amount of \$20,607.50; and to provide a further amount of		14,894,000
	Transfer from: TB Vote 5 ⁽¹⁾		1,267,014
	TB Vote 10 ⁽¹⁾		292,486
	Less: transfer to Vote 15		383,672,500
			10,171,637
10	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property;		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and		
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings		\$ 54,477,000
	Less: transfer to Vote 15		1,183,855
15	The grants listed in the Estimates and contributions		\$ 624,843,000
	15b		51,180,695
	15c To authorize the transfer of \$10,171,637 from Indian Affairs and Northern Development Vote 5 and \$1,183,855 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1978, shall not exceed \$20,000,000. (Net)		27,057,420
	Transfer from: Vote 5		10,171,637
	Vote 10		1,183,855
	TB Vote 10 ⁽¹⁾		2,100,850
Stat	Indian annuities (R.S. c. I-6)		
Stat	Contributions to employee benefit plans		
Stat	Write-off of loans issued from Indian housing assistance account		
Stat	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation		
Stat	Payment of guaranteed loans for Indian economic development account		
Stat	Refunds of amounts credited to revenue in previous years		
Stat	Federal Court awards		
	Total program—Budgetary		
		Non-budgetary	
L15	To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed \$20,000,000. (Net)		
L20	Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed \$70,000,000. (Net)		
	Total program—Non-budgetary		

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
46,995,034		46,995,034		46,995,034	43,333,644	3,661,390		37,949,240
37,000	1,725	38,725		38,725	38,725			42,975
3,868,000	410,000	4,278,000		4,278,000	4,278,000			3,692,000
50,900,034	411,725	51,311,759		51,311,759	47,650,369	3,661,390		41,684,215
373,500,863		373,500,863		373,500,863	364,589,466	8,911,397		320,451,681
53,293,145		53,293,145		53,293,145	51,169,980	2,123,165		35,466,961
716,537,457		716,537,457		716,537,457	709,620,240	6,917,217		615,774,236
870,000	(103,560)	766,440		766,440	766,440			793,460
15,858,000	1,681,000	17,539,000		17,539,000	17,539,000			16,458,000
	935,474	935,474		935,474	935,474			1,119,136
	1,564,400	1,564,400		1,564,400	1,564,400			1,470,087
	482,139	482,139		482,139	482,139			12,662,579
	6,205	6,205		6,205	6,205			64,249
1,160,059,465	4,753,063	1,164,812,528		1,164,812,528	1,146,860,749	17,951,779		1,004,260,389
			14,190,826	14,190,826	(772,939)		14,963,765	(1,308,974)
			26,602,323	26,602,323	774,129		25,828,194	1,858,665
			40,793,149	40,793,149	1,190		40,791,959	549,691

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
NORTHERN AFFAIRS PROGRAM		
	Budgetary	
20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	\$ 51,638,000
	20b To extend the purposes of Indian Affairs and Northern Development Vote 20, Appropriation Act No. 2, 1982-83 to reimburse the Eskimo Loan Fund established by Loans, Investments and Advances Vote 546, Appropriation Act No. 3, 1953 in the amount of \$69,300.59; and to provide a further amount of	18,310,000
	Transfer from: TB Vote 5 ⁽¹⁾	647,127
	TB Vote 10 ⁽¹⁾	76,791
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	\$ 22,437,000
	25b	1,501,000
30	The grants listed in the Estimates and contributions	\$ 18,781,000
	30b To authorize the transfer of \$700,000 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	500,000
	30c To authorize the transfer of \$7,590,000 from Indian Affairs and Northern Development Vote 40, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	1,847,310
	Transfer from: Vote 40	7,590,000
	Regional Economic Expansion Vote 10	700,000
35	Transfer payments to the Government of the Yukon Territory listed in the Estimates	\$ 67,526,000
	35c To authorize the transfer of \$5,092,999 from Indian Affairs and Northern Development Vote 40, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from Vote 40	5,092,999
40	Transfer payments to the Government of the Northwest Territories listed in the Estimates	\$ 302,236,000
	Less transfer to: Vote 30	7,590,000
	Vote 35	5,092,999
		12,682,999
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND (IAND)		
	Budgetary	
Stat	Revolving Fund authority	
	Total program—Budgetary	
	Non-budgetary	
L40	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is \$320,000. (Appropriation Act No. 3, 1975). (Gross)	
L55	To authorize and provide for a continuing special account to be known as the Eskimo Loan Fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed \$7,072,000. (Net)	
L81a	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account;	
	(a) to which shall be charged all loans and interest payable thereon made under this authority; and	
	(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000. (Appropriation Act No. 4, 1969). (Net)	
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	
NATIVE CLAIMS PROGRAM		
	Budgetary	
45	The grants listed in the Estimates and contributions	\$ 2,229,000
	45b	1,500,000
	45c	774,908
Stat	Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement	
	Total program—Budgetary	
	Non-budgetary	
L50	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	\$ 8,400,000
	L50b	5,903,000
L55	Loans to the Council for Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period. (Gross)	\$ 699,000
	L55b	186,000
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Authorities in Estimates	Current year		Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
70,671,918		70,671,918		70,671,918	65,003,334	5,668,584		57,159,328
23,938,000		23,938,000		23,938,000	21,156,752	2,781,248		21,905,536
29,418,310		29,418,310	336,764	29,755,074	28,277,990	1,140,320	336,764	21,576,074
72,619,000		72,619,000		72,619,000	72,619,000			62,146,000
289,553,001 3,038,000		289,553,001 3,361,691		289,553,001 3,361,691	289,552,584 3,361,691	417		273,913,541 3,268,000
489,238,229	323,691 444,793 768,484	444,793 490,006,713	444,793	444,793 490,343,477	444,793 480,416,144	9,590,569	336,764	582,409 440,550,888
489,238,229	15,000,000 15,768,484	15,000,000 505,006,713		15,000,000 505,343,477	480,416,144	9,590,569	15,000,000 15,336,764	440,550,888
			320,000	320,000			320,000	
			2,931,872	2,931,872	308,132		2,623,740	1,387
			4,439,601	4,439,601	(114,718)		4,554,319	(161,898)
			7,691,473	7,691,473	193,414		7,498,059	12,352,221 12,191,710
4,503,908 1,310,000 5,813,908	70,105 70,105	4,503,908 1,380,105 5,884,013		4,503,908 1,380,105 5,884,013	4,297,642 1,380,105 5,677,747	206,266 206,266		16,966,580 1,380,105 18,346,685
14,303,000		14,303,000		14,303,000	12,717,029	1,585,971		8,399,584
885,000		885,000		885,000	824,724	60,276		620,000 825,000
15,188,000		15,188,000		15,188,000	13,541,753	1,646,247		9,844,584
1,706,011,636 15,188,000	21,003,377	1,727,015,013 15,188,000	336,764 48,484,622	1,727,351,777 63,672,622	1,680,605,009 13,736,357	31,410,004 1,646,247	15,336,764 48,290,018	1,504,842,177 22,585,985

Use of Appropriations—Concluded

Vote	Program
NORTHERN CANADA POWER COMMISSION	
	Budgetary
	<i>Use of appropriations not required for the current year</i>
	Non-budgetary
L60	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act. (Gross) \$ 23,047,000
	L60b 18,753,000
Stat	Northern Canada Power Commission Act, S.C. 1974-75, C.51, S.14(1). The Minister of Finance may authorize the payment to the Commission out of the Consolidated Revenue Fund of the sum of \$50,000 as a fund for the purpose of meeting expenditures incurred by the Commission in carrying out investigations in accordance with Section 13. (Gross)
	Total program—Non-budgetary
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
								1,900,000
41,800,000		41,800,000		41,800,000	36,954,000	4,846,000		9,600,000
	50,000	50,000		50,000			50,000	
41,800,000	50,000	41,850,000		41,850,000	36,954,000	4,846,000	50,000	9,600,000
1,706,011,636	21,003,377	1,727,015,013	336,764	1,727,351,777	1,680,605,009	31,410,004	15,336,764	1,506,742,177
56,988,000	50,000	57,038,000	48,484,622	105,522,622	50,690,357	6,492,247	48,340,018	32,185,985

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1982-83	47,650	17,296		5,728	1,006	37,088
	1981-82	41,684	17,215		3,217	914	28,600
INDIAN AND INUIT AFFAIRS	1982-83	1,146,861	9,938	34,772	5,852	4,609	1,182,156
	1981-82	1,004,260	10,067	13,505	9,150	4,825	1,021,673
NORTHERN AFFAIRS	1982-83	480,416	14,546	4,891	1,238	766	472,765
	1981-82	440,551	39,755	4,245	4,071	856	409,968
NATIVE CLAIMS	1982-83	5,678	74				5,604
	1981-82	18,347					18,347
	1982-83	1,680,605	41,854	39,663	12,818	6,381	1,697,613
	1981-82	1,504,842	67,037	17,750	16,438	6,595	1,478,588
NORTHERN CANADA POWER COMMISSION.....	1982-83						
	1981-82	1,900					1,900
Total	1982-83	1,680,605	41,854	39,663	12,818	6,381	1,697,613
	1981-82	1,506,742	67,037	17,750	16,438	6,595	1,480,488

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	7,470	5,826	4	49			7,474	5,875
Advisory services	30,031	29,345	90	170			30,121	29,515
Technical services and contracts	4,888	4,777	1	17			4,889	4,794
Claims negotiation	4,549	3,171	1	17			4,550	3,188
Contributions to employee benefit plans	4,278	4,278					4,278	4,278
	51,216	47,397	96	253			51,312	47,650
Less: receipts credited to revenue		17,296						17,296
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	5,728	5,728					5,728	5,728
	1,006	1,006					1,006	1,006
Total cost of program	57,950	36,835	96	253			58,046	37,088
INDIAN AND INUIT AFFAIRS PROGRAM								
Program administration	51,185	56,160	1,791	3,554			52,976	59,714
Reserves and trusts	13,697	14,859		25	8,602	8,142	22,299	23,026
Education	172,575	182,892	35,430	22,686	228,033	228,033	436,038	433,611
Economic and employment development	25,499	15,810			46,678	46,414	72,177	62,224
Social services	64,196	62,108			195,203	194,015	259,399	256,123
Community infrastructure and services	37,697	23,865	16,072	24,412	162,711	159,605	216,480	207,882
Band government	11,827	12,071		493	76,078	74,178	87,905	86,742
Contributions to employee benefit plans	17,539	17,539					17,539	17,539
	394,215	385,304	53,293	51,170	717,305	710,387	1,164,813	1,146,861
		9,938						9,938
Less: receipts credited to revenue								
Add: accommodation provided without charge by this depart- ment	34,772	34,772					34,772	34,772
accommodation provided without charge by Public Works other services provided without charge by other depart- ments	5,852	5,852					5,852	5,852
	4,609	4,609					4,609	4,609
Total cost of program	439,448	420,599	53,293	51,170	717,305	710,387	1,210,046	1,182,156
NORTHERN AFFAIRS PROGRAM								
Northern co-ordination and social development	6,589	6,212	125	245	380,080	379,444	386,794	385,901
Northern economic planning	4,139	3,615		79	7,329	7,036	11,468	10,730
Northern environmental protection and renewable resources	47,480	42,847	4,086	3,067	462	462	52,028	46,376
Northern non-renewable resources	11,693	11,304	416	557	136	107	12,245	11,968
Northern roads	1,215	1,469	19,311	17,209	3,920	3,401	24,446	22,079
Contributions to employee benefit plans	3,362	3,362					3,362	3,362
	74,478	68,809	23,938	21,157	391,927	390,450	490,343	480,416
Less: receipts credited to revenue	26,881	14,546					26,881	14,546
Add: accommodation provided without charge by this depart- ment	4,891	4,891					4,891	4,891
accommodation provided without charge by Public Works other services provided without charge by other depart- ments	1,238	1,238					1,238	1,238
	766	766					766	766
	54,492	61,158	23,938	21,157	391,927	390,450	470,357	472,765
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND (IAND)								
Environmental Studies Revolving Fund (IAND)	15,000						15,000	
Total cost of program	69,492	61,158	23,938	21,157	391,927	390,450	485,357	472,765
NATIVE CLAIMS PROGRAM								
Establishment of claims					4,504	4,298	4,504	4,298
Settlements					1,380	1,380	1,380	1,380
					5,884	5,678	5,884	5,678
Less: receipts credited to revenue						74		74
Total cost of program					5,884	5,604	5,884	5,604

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Grants			
<i>Reserves and trusts</i>			
Indian Annuities Treaty payments	767	767	793
Grants to British Columbia Indian bands in lieu of a per capita annuity	300	300	300
<i>Education</i>			
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	18,916	18,916	15,973
<i>Economic and employment development</i>			
Grants to individual Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	11	11	
Grant to the Islington Band	1,500	1,500	
<i>Social services</i>			
Social assistance payments to individual Indians, Inuit and non-Indians residing on Indian reserves	47,958	47,958	37,593
<i>Band government</i>			
Grants to Indian bands, their district councils and Inuit settlements to support their administration	14,336	14,336	14,130
	83,788	83,788	68,789
Contributions			
<i>Reserves and trusts</i>			
Contributions to Indian bands for land selection	1,161	1,161	1,256
Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	274		64
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	6,100	5,914	5,596
<i>Education</i>			
Contributions to Indian bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities:			127,049
Services	141,634	141,634	
Capital	30,379	30,379	
Maintenance and operation	16,060	16,060	
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	21,044	21,044	16,439
<i>Economic and employment development</i>			
Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	42,161	42,018	36,444
Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for special employment initiatives	905	905	
Summer students	2,101	1,980	1,968
Expenditures not required for the current year			7,612
<i>Social services</i>			
Contributions to Indian bands, Inuit settlements and their organizations for social assistance, including payments to non-Indians residing on Indian reserves	132,838	133,071	113,016
Contributions to Indian bands and Inuit settlements and their organizations for care, rehabilitation and preventative services	14,407	12,986	16,507
<i>Community infrastructure and services</i>			
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:	126,329	126,329	142,464
Capital	30,470	30,470	26,914
Maintenance and operation	5,912	2,806	2,152
Special Indian Constable Program			
<i>Band government</i>			
Contributions to Indian bands and Inuit settlements for administrative overhead costs	40,668	40,668	30,260
Contributions to Indian bands and Inuit settlements for local development planning	7,004	5,104	6,604
Contributions to Indian associations for policy development and consultation	14,070	14,070	13,434
	633,517	626,599	547,779
	717,305	710,387	616,568
NORTHERN AFFAIRS PROGRAM			
Grants			
<i>Northern co-ordination and social development</i>			
Individuals or organizations for the advancement of Indian and Inuit culture	50	50	30
Canadian universities and institutes for northern scientific research training	625	625	100
Association of Canadian Universities for Northern Studies to co-ordinate the northern scientific activities of Canadian universities	150	150	150
Grant to the Ninth National Northern Development Conference	10	10	
Expenditures not required for the current year			425
<i>Northern economic planning</i>			
City of Whitehorse to assist in the establishment of the Yukon Pipeline Impact Information Centre	25		19
<i>Northern environmental protection and renewable resources</i>			
Yukon Conservation Society to promote the conservation of the natural resources of the Territory	12	12	12
Canadian Arctic Resources Committee to promote independent analyses of northern issues and of the proposals of government and industry relating to these issues	50	50	50
Expenditures not required for the current year			15

Grants and Contributions—Continued

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Continued			
NORTHERN AFFAIRS PROGRAM—Continued			
<i>Grants—Concluded</i>			
<i>Northern non-renewable resources</i>			
Grants of \$10,000 to the British Columbia and Yukon Chamber of Mines; \$7,500 to the Alberta Chamber of Resources; \$20,000 to the Yukon Chamber of Mines; \$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	58	58	58
Grants of \$5,000 to the Territories Accident Prevention Association; and \$1,500 to the Northwest Territories Mine Safety Association	6	6	6
Yukon Prospectors' Association	2	2	2
Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council	60	41	37
<i>Northern roads</i>			
Northern development mineral assistance grant	337		
	1,385	1,004	904
<i>Contributions</i>			
<i>Northern co-ordination and social development</i>			
Government of the Northwest Territories for hospital care of Indians and Inuit	8,113	8,113	6,828
Government of the Yukon Territory for hospital care of Indians	1,427	1,427	1,139
Government of the Northwest Territories for medicare of Indians and Inuit	1,713	1,713	982
Government of the Yukon Territory for medicare of Indians	378	378	373
Government of the Yukon Territory for low income rental-purchase housing	208	75	208
Inuit for the purpose of furthering economic development among Inuit people	1,477	1,429	1,648
Canadian Arctic Producer Co-operative Limited	404		
Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	128	128	74
Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program	454	454	396
Inuit Associations to provide a television and broadcasting service to Inuit communities in the Northwest Territories and Northern Quebec	2,200	2,200	1,700
Interjurisdictional Caribou Management Board	15	15	
Government of the Northwest Territories for special employment initiatives	490	490	
Contribution to the Association of Canadian Universities for Northern Studies	15	15	10
Expenditures not required for the current year			231
<i>Northern economic planning</i>			
Government of the Yukon Territory under an interim subsidiary agreement on tourism development in the Yukon	440	384	536
Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	750	702	431
Council for Yukon Indians to assist in training and employment liaison for native people	40	40	40
Contribution to the Yukon territorial government for development initiatives undertaken under Subsidiary Agreement for the purpose of economic and socio-economic adjustment	712	712	
Governments of the Yukon and Northwest Territories for planning and research programs for hydrocarbon development	530	530	
Government of the Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities	2,005	2,005	400
Governments of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	200	200	61
Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	300	300	133
Governments of the Yukon and Northwest Territories for the Federal Building Retrofit and Off-Oil Conversion Programs	530	530	
Dene and Métis Associations in relation to the pipeline project	1,858	1,633	1,124
Expenditures not required for the current year			857
<i>Northern environmental protection and renewable resources</i>			
City of Whitehorse for special employment initiatives	400	400	
Expenditures not required for the current year			151
<i>Northern roads</i>			
Government of the Northwest Territories for reconstruction of intra territorial northern roads	3,583	3,401	3,341
Expenditures not required for the current year			8
	28,370	27,274	20,671
<i>Other transfer payments</i>			
<i>Northern co-ordination and social development</i>			
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	48,181	48,181	39,913
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	24,438	24,438	22,233

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
NORTHERN AFFAIRS PROGRAM—Concluded			
Other transfer payments—Concluded			
<i>Northern co-ordination and social development—Concluded</i>			
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	227,081	227,081	200,159
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	62,472 362,172 391,927	62,472 362,172 390,450	73,755 336,060 357,635
NATIVE CLAIMS PROGRAM			
Grants			
<i>Establishment of claims</i>			
Grants to Indian bands for specific land claims	775	775	14,409
<i>Settlements</i>			
Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement.....	1,380 2,155	1,380 2,155	1,380 15,789
Contributions			
<i>Establishment of claims</i>			
Contributions to native claimants for the preparation and submission of claims	3,729	3,523	2,193
<i>Expenditures not required for the current year</i>	3,729 5,884	3,523 5,678	365 2,558 18,347
Total	1,115,116	1,106,515	992,550

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Northern Affairs						Northern Canada Power Commission	Total
	Administra- tion Program	Indian and Inuit Affairs Program	Program	Environmen- tal Studies Revolving Fund (IAND)	Native Claims Program	Subtotal		
(1) Salaries and wages	31,883 30,447 <i>24,548</i>	123,538 121,969 <i>109,752</i>	26,984 25,677 <i>22,540</i>			182,405 178,093 <i>156,840</i>		182,405 178,093 <i>156,840</i>
(1) Other personnel costs	4,282 4,481 <i>3,916</i>	23,472 23,810 <i>21,030</i>	4,683 5,784 <i>5,145</i>			32,437 34,075 <i>30,091</i>		32,437 34,075 <i>30,091</i>
(2) Transportation and communications	4,250 3,291 <i>3,564</i>	23,768 26,769 <i>24,060</i>	4,822 4,976 <i>4,344</i>			32,840 35,036 <i>31,968</i>		32,840 35,036 <i>31,968</i>
(3) Information	293 563 <i>626</i>	374 1,328 <i>672</i>	1,235 795 <i>529</i>			1,902 2,686 <i>1,827</i>		1,902 2,686 <i>1,827</i>
(4) Professional and special services	8,478 7,638 <i>6,976</i>	183,624 185,749 <i>152,207</i>	15,560 10,667 <i>8,323</i>			207,662 204,054 <i>167,506</i>		207,662 204,054 <i>167,506</i>
(5) Rentals	918 432 <i>771</i>	2,005 2,973 <i>2,310</i>	13,703 14,193 <i>13,599</i>			16,626 17,598 <i>16,680</i>		16,626 17,598 <i>16,680</i>
(6) Purchased repair and upkeep	155 183 <i>257</i>	6,500 8,474 <i>7,927</i>	2,190 1,260 <i>1,155</i>			8,845 9,917 <i>9,339</i>		8,845 9,917 <i>9,339</i>
(7) Utilities, materials and supplies	909 361 <i>658</i>	31,982 21,777 <i>27,997</i>	4,464 5,408 <i>5,336</i>			37,355 27,546 <i>33,991</i>		37,355 27,546 <i>33,991</i>
(8) Construction and acquisition of land, buildings and works		37,398 34,826 <i>20,872</i>	20,698 18,252 <i>19,327</i>			58,096 53,078 <i>40,199</i>		58,096 53,078 <i>40,199</i>
(9) Construction and acquisition of machinery and equipment	96 253 <i>348</i>	3,402 4,607 <i>4,125</i>	3,035 2,295 <i>1,690</i>			6,533 7,155 <i>6,163</i>		6,533 7,155 <i>6,163</i>
(10) Grants, contributions and other transfer payments		717,305 710,387 <i>616,568</i>	391,927 390,450 <i>357,635</i>		5,884 5,678 <i>18,347</i>	1,115,116 1,106,515 <i>992,550</i>		1,115,116 1,106,515 <i>992,550</i>
(12) All other expenditures	48 1 <i>20</i>	11,445 4,192 <i>16,740</i>	1,042 659 <i>928</i>	15,000		27,535 4,852 <i>17,688</i>	1,900	27,535 4,852 <i>19,588</i>
Total net expenditures	51,312 47,650 <i>41,684</i>	1,164,813 1,146,861 <i>1,004,260</i>	490,343 480,416 <i>440,551</i>	15,000	5,884 5,678 <i>18,347</i>	1,727,352 1,680,605 <i>1,504,842</i>	1,900	1,727,352 1,680,605 <i>1,506,742</i>

Amounts in roman type are 1982-83 appropriations.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82	1982-83	
	\$	\$	\$	\$
DEPARTMENT				
Summary				
Non-Tax Revenue—				
Return on investments.....	25,353,608	24,507,813		
Refunds of previous years' expenditure.....	5,932,160	14,400,458		
Services and service fees.....	504,221	788,352		
Privileges, licences and permits.....	9,510,319	24,784,474		
Proceeds from sales.....	225,568	230,375		
Other non-tax revenue.....	328,488	2,325,461		
Total.....	41,854,364	67,036,933		
	1982-83			
	\$	\$		
Details				
Non-Tax Revenue—				
Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
Other—				
Northern Canada Power Commission—Interest.....	17,137,582			
Other—				
Provincial and territorial governments—				
Government of the Northwest Territories—Interest.....	1,863,322			
Government of the Yukon Territory—Interest.....	3,178,529			
Private sector enterprises—				
Canadian Arctic Producers Co-operative Limited—Interest.....	11,863			
Miscellaneous—				
Eskimo loan fund—Interest.....	174,857			
Native claimants—Interest.....	73,987			
Indian economic development—Interest.....	2,643,036			
Indians and Inuit of Quebec—Interest.....	266,875			
Other accounts—				
Sundries—Interest.....	3,557			
	25,353,608			
Refunds of previous years' expenditure: reimbursement of operation and maintenance, \$3,045,467; capital costs, \$152,256; sundries, \$1,122,780; adjustment to prior year's Payables at Year End (PAYE), \$1,611,657.....				
	5,932,160			
Services and service fees: land use registrars fees, \$92,977; utilities, \$7,495; sundries, \$403,749.....				
	504,221			
Privileges, licences and permits: Canada mining—Fees, \$304,233; leases, \$278,468; royalties, \$1,749,938; coal leases, \$19,160; forestry, \$14,068; land and building rentals, \$735; land use fees, \$542,466; living accommodations and services, \$2,147,214; metallic and non-metallic, \$36,844; oil and gas—Leases, \$1,930,728; royalties, \$1,647,309; quarrying royalties, \$131,115; water rentals, \$28,478; Yukon quartz mining \$235—Fees and leases, \$567,429; royalties, \$4,015; sundries, \$107,884.....				
	9,510,319			
Proceeds from sales: meals, \$5,917; publications, \$16,275; sundries, \$203,376.....				
	225,568			
Other non-tax revenue: oil and gas forfeitures, \$47,613; transfers from provincial and territorial governments, \$124,099; sundries, \$156,776.....				
	328,488			

Appendix

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982		1983	1982
	\$	\$		\$	\$
CAPITAL ACCOUNTS			DISBURSEMENTS—Concluded		
Balance at beginning of year	310,255,807 ⁽¹⁾	263,506,169 ⁽¹⁾	Band fund distribution—		
RECEIPTS—			Per capita cash distribution	58,709,186	17,587,915
Minerals—			Enfranchisement	478,744	1,133,888
Oil and gas bonus	1,809,470	195,577	Shares of transferred members	751,664	367,308
Oil and gas royalties		205,205,501	Miscellaneous—		
Oil royalties	150,328,335		Transfer from capital	458,715	
Gas royalties	83,059,059		Transfer under Section 64	122,907,049	150,370,294
British Columbia Agreement	2,835,580	4,874,001	Transfer under Section 69	48,109	59,850
Mining bonus	93,887	258,305	Other	30,000	50,186
Gravel dues	188,684	300,443	Adjustments applicable to other years	12,499	
Other	35,000	1,061	Total disbursements	183,754,189	170,316,553
Sales—					
Land	63,790	360,691	Balance capital accounts March 31	366,239,272	310,634,880
Other	24,763	84,090			
Forestry—					
Wood		5,420			
Timber dues	981,431	785,255			
Miscellaneous—					
Housing	770	1,350			
Agricultural assistance to individuals	3,059	7,405			
Band loans (Section 64 (h))	6,538	8,437			
Compensations	118	1,959			
Shares of transferred members	287,265	242,932			
Recovery of advances	1,000				
Adjustments applicable to other years	10,258	14,751			
Other		74,498			
Sundries—					
Band loans (Section 64 (j))	7,503	5,200			
Budget transfers		5,000,000			
Per capita distribution payment	1,141	18,388			
Other	3				
Total receipts	239,737,654	217,445,264			
DISBURSEMENTS—					
Social programs—					
Community services	7,400				
Resources and industrial development—					
Other		1,387			
Engineering and construction—					
Housing	1,398	1,226			
Water system	50,000				
Other	21,425	76,468			
Band owned buildings	239,000				
Branch or band administration—					
Other		6,073			
Band enterprises—					
Farming operations		21,780			
Ranching operations	8,400				
Land purchases		108,220			
Forest protection		200			
Wood cutting operation		20,000			
Other	30,600	511,758			

⁽¹⁾ Reflects internal adjustments between Capital and Revenue Accounts recorded in the accounts of Canada as: Indian Band Funds.

Appendix—Concluded

Indian Band Funds—Concluded

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1983—Concluded

	1983	1982		1983	1982
	\$	\$		\$	\$
REVENUE ACCOUNTS—			DISBURSEMENTS—Concluded		
Balance at beginning of year	73,706,850 ⁽¹⁾	35,391,534 ⁽¹⁾	Engineering and construction—		
RECEIPTS—			Housing	40,006	37,589
Minerals—			Roads and bridges	1,896	3,907
Oil and gas royalties		276,860	Water systems		2,590
Oil and gas rental	1,082,088	1,032,970	Sanitation	3,967	153
Mining rentals	64,403	63,521	Electrification	7,481	34,529
Surface rights		670,740	Band-owned buildings	32,257	6,117
Surface lease rentals	486,630		Other	41,787	6,775
Seismic exploration compensation	45,569		Education in non-federal schools—		
Right of way compensation	136,735		Instruction		1,952
Surface lease compensation	773,223		Transportation and maintenance of		
Right of way rental	70,470		pupils—		
Other		65,573	Student allowances for pupils in grades		
Band enterprises—			1-13	787	802
Agriculture	10,900		Branch or band administration—		
Farming operations	5,566	33,315	General	739,500	74,125
Ranching operations	92,948	53,095	Office services	7,821	8,862
Band herd	100		Administration facilities	32,522	44,552
Grazing	15,588		Other	55,917	95,909
Other	2,321	2,047	Municipal services—		
Forestry	27,790	180,623	Other	4,637	
Other	260		Fire	595	500
Leasing—Residential	1,545,474	1,716,635	Street lighting		742
Leasing—Agriculture	2,405,039	1,681,208	Other	4,826	7,225
Leasing—Commercial	913,768	504,004	Band enterprises—		
Leasing—Other	618,071	695,314	Agriculture	28,114	680
Parks	35		Farming operations	25,592	136,005
Fishing and hunting	5,655	5,617	Ranching operations	75,137	72
Government interest on—			Other	35,715	732
Band funds	47,762,382	43,817,247	Other	43,331	
Other		47,014	Silviculture		2,765
Land claims		12,864,434	Recreational facilities	2,472	1,916
Contributions—			Tourist development	105	
Grants	1,078	1,142	Other	29,604	24,563
Other		4,113	Band fund distribution—		
Miscellaneous—			Pension		80
Band loans (Section 64(h))		23,140	Per capita cash distribution	1,884,737	54,208
Compensations		455,681	Enfranchisement	124,765	308,460
Fines and fees	6,718	7,061	Shares of transferred members	159,164	92,553
Water systems	6,777	11,778	Other	110	15,893
Service charges	176,604	190,186	Transfer to capital		66,427
Shares of transferred members	62,807	62,159	Transfer to revenue	6,415	699,877
Recovery of advances	8,448		Transfer under Section 69	65,638,261	27,520,324
Transfer from revenue	14,150	762,303	Transfer to bands for capital expendi-		
Other	17,161	14,371	tures	28,259	30,861
Per capita distribution payment	288,300	300,113	Miscellaneous—		
Interest from outside resources	55,530	2,089,335	Other	242,497	37,162
Total receipts	56,702,588	67,631,599	Adjustments applicable to other years	10,658	214,538
			Total disbursements	69,477,521	29,695,356
DISBURSEMENTS—			Balance revenue accounts March 31	60,931,917	73,327,777
Social programs—					
Community services	53,613				
Administration	10,698	10,046			
Recreation	25,191	38,646			
Church, rectory, cemeteries	626	2,000			
Other		1,600			
Social assistance	900	2,850			
Other welfare services	45,857	58,225			
Burial of destitute Indians	9,644	4,986			
Rehabilitation	1,600				
Other	4,168	9,931			
Resource and industrial development—					
Agricultural development		500			
Commercial farming and ranching		15,500			
Logging		2,013			
Fishing, including whaling		1,500			
Commercial primary production	5,000	1,800			
Domestic fishing	4,129	176			
Other	7,160	12,138			

⁽¹⁾ Reflects internal adjustments between Capital and Revenue Accounts recorded in the accounts of Canada as: Indian Band Funds.

SECTION 13

**1982-83
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Federal Business Development Bank
Foreign Investment Review Agency**

CONTENTS

	<i>Page</i>
Use of appropriations	13.4
Total cost of programs—Budgetary	13.8
Programs by activity—Budgetary	13.9
Grants and contributions	13.10
Budgetary expenditure by program and standard object.....	13.11
Revenue	13.12

INDUSTRY, TRADE AND COMMERCE

Department

Objectives

TRADE-INDUSTRIAL PROGRAM⁽¹⁾⁽²⁾

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

- To sustain orderly growth of tourism in Canada.

GRAINS AND OILSEEDS PROGRAM

- To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Federal Business Development Bank

Objective

- To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

- To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

⁽¹⁾ The Metric Commission was transferred to the Department of Consumer and Corporate Affairs (PC 1982-16 dated January 12, 1982).

⁽²⁾ During the year, part of both Vote 1 and Vote 10 of this department were transferred to the Department of External Affairs.

Notes: The Canadian Commercial Corporation was transferred to the Department of External Affairs (PC 1982-13 dated January 12, 1982).

The Export Development Corporation was transferred to the Department of External Affairs.

The Standards Council of Canada was transferred to the Department of Consumer and Corporate Affairs (PC 1982-15 dated January 12, 1982).

Use of Appropriations

Vote	Program	
DEPARTMENT		
TRADE-INDUSTRIAL PROGRAM		
	Budgetary	
1	Operating expenditures.....	\$ 147,266,603
	1b.....	8,550,000
	Transfer from TB Vote 10 ⁽¹⁾	18,974
		155,835,577
	Less: transfer to Vote 1 (External Affairs) as authorized by External Affairs Vote 1a, Appropriation Act No. 2, 1982-83.....	71,933,999
5	Metric Commission—Operating expenditures.....	\$ 9,094,106
	Less transfer to: Vote 2b (Consumer and Corporate Affairs) as authorized by Appropriation Act No. 3 1982-83.....	\$ 8,094,106
	Vote 3b (Consumer and Corporate Affairs) as authorized by Appropriation Act No. 3, 1982-83.....	1,000,000
		9,094,106
10	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year not exceeding \$480,375,000 for the purposes of this Vote.....	\$ 383,300,000
	10b To extend the purposes of Industry, Trade and Commerce Vote 10, Appropriation Act No. 2, 1982-83, to increase from \$480,375,000 to \$548,400,000 the commitment that may be made during the current fiscal year for the purposes of this Vote and to provide a further amount of.....	55,420,000
	10c.....	1
	Transfer from TB Vote 10 ⁽¹⁾	63,951
		438,783,952
	Less transfer to: Vote 25.....	\$ 1,293,250
	Vote 45.....	640,164
	Vote 1 (External Affairs) as authorized by External Affairs Vote 1a, Appropriation Act No. 2, 1982-83.....	4,500,000
	Vote 10 (External Affairs) as authorized by External Affairs Vote 10a, Appropriation Act No. 2, 1982-83.....	14,798,999
		21,232,413
	Payments under the Small Business Investment Grant Program—Transfer from TB Vote 5 ⁽¹⁾	
15	Textile and Clothing Board—Operating expenditures.....	
20	Payment to Canadian Patents and Development Limited.....	
25	Payments in accordance with terms and conditions approved by the Governor in Council to companies engaged in ship repair on the Canadian East and West Coasts for the construction or extension of dry docks, and for the purchase and construction of supporting facilities.....	\$ 8,100,000
	25c To authorize the transfer of \$1,293,250 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from Vote 10.....	1,293,250
26b	Payment to Canadair Limited as equity.....	
27b	Payment to The de Havilland Aircraft of Canada, Limited as equity.....	
Stat	Liabilities under the Small Businesses Loans Act (R.S. c. S-10).....	
Stat	Insurance payments under the Enterprise Development Program.....	
Stat	Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	
Stat	Contributions to employee benefit plans.....	
Stat	Payment to Bombardier/MLW for the purchase of two LRC trainsets (Industry, Trade and Commerce Vote 1d, Appropriation Act No. 1, 1977).....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Total program—Budgetary	
	Non-budgetary	
L16b	Loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act:	
	(a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round Tariff reductions made by Canada resulting in exceptional problems of adjustment;	
	(b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment;	
	(c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and	
	(d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes.	
	Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada;	
	(a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and	
	(b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.	
	The total amount authorized is \$200,000,000. (Appropriation Act No. 1, 1974). (Gross)	
L20a	Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production; such loans to be made for the purposes of acquisition, construction, installation, modernization, development, conversion or expansion of land, buildings, equipment, facilities or machinery and for working capital. The total authority granted for this purpose is \$107,000,000. (Appropriation Acts No. 3 and 4, 1973). (Gross).....	
L30	Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry. (Gross).....	
L30	Loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and to whom a loan had been made thereunder for the purpose of protecting the Crown's interest in the assets securing such loan, and to further authorize the General Adjustment Board, on behalf of Her Majesty in Right of Canada, to guarantee, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by private lenders approved by the Board to the said persons described above for the aforementioned purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 3, 1976). (Gross).....	
L35	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council,	
	(a) for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or other commercial activity; or	
	(b) to a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom. (Gross).....	\$ 5,000,000
		6,000,000
L35b		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
83,901,578		83,901,578		83,901,578	79,444,389	4,457,189		154,413,545
417,551,539	(15,208,246) ⁽²⁾	402,343,293		402,343,293	334,863,376	67,479,917		386,499,154
1,500,000		1,500,000		1,500,000	1,253,782	246,218		
1,020,291		1,020,291		1,020,291	770,625	249,666		610,635
350,000		350,000		350,000		350,000		350,000
9,393,251		9,393,251		9,393,251	9,544,144	(150,893)		13,125,785
200,000,000		200,000,000		200,000,000	200,000,000			
200,000,000		200,000,000		200,000,000	200,000,000			
14,000,000	3,941,976	17,941,976		17,941,976	17,941,976			6,474,782
20,000,000	6,976,004	26,976,004		26,976,004	26,976,004			44,257,098
37,000	1,725	38,725		38,725	38,725			42,975
12,015,000	(3,815,100)	8,199,900		8,199,900	8,199,900			7,587,655
9,000,000		9,000,000		9,000,000	9,000,000			
	4,212	4,212		4,212	4,212			20,794
968,768,659	(8,099,429)	960,669,230		960,669,230	888,037,133	72,632,097		613,382,423
	(5,743,756)	(5,743,756)	5,743,756					
	(32,427,203)	(32,427,203)	32,427,203					
3,500,000		3,500,000		3,500,000	2,407,131	1,092,869		11,218,159
	(569,279)	(569,279)	569,279					
11,000,000		11,000,000		11,000,000	8,497,392	2,502,608		

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
TRADE-INDUSTRIAL PROGRAM—Concluded		
	Non-budgetary—Concluded	
L40	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, insurance of a loan, or contribution made to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act, (i) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) the stock option should be exercised to protect the Crown's interest in respect of the loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired. (Gross)	
L66c	Loans under the Pharmaceutical Industry Development Assistance Program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 1, 1968). (Gross)	
L97b	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time. (Appropriation Act No. 1, 1970). (Net)	
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	
TOURISM PROGRAM		
	Budgetary	
45	Program expenditures and contributions	\$ 41,898,000
	45b	1,039,059
	45c To authorize the transfer of \$640,164 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 10	640,164
	TB Vote 10 ⁽¹⁾	1,132,991
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
GRAINS AND OILSEEDS PROGRAM		
	Budgetary	
50	Operating expenditures	
55	The grant listed in the Estimates and contributions	
Stat	Payments in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18)	
Stat	Payments in connection with the Western Grain Stabilization Act (S.C. 1974-75-76, c. 87)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	
FEDERAL BUSINESS DEVELOPMENT BANK		
	Budgetary	
70	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	
Stat	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Federal Business Development Bank Act, S.C. 1974-75-76, c. 14, as amended by S.C. 1980, c. 20. Capital paid in, under authority of Section 28, pursuant to Section 52. The paid-in capital of the Corporation shall not exceed \$475,000,000 less retained earnings. (Net)	
	Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion. (Net)	
Stat	Payments to the Federal Business Development Bank from the Consolidated Revenue Fund pursuant to Sections 28 and 31 of the Federal Business Development Bank Act	
	Total program—Non-budgetary	
FOREIGN INVESTMENT REVIEW AGENCY		
	Budgetary	
75	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ This amount includes a reserved allotment of \$15,208,245 established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE), and an amount of \$1 included in Supplementary Estimates C which was not approved in Appropriation Act No. 4, 1982-83.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
300,000		300,000		300,000		300,000		
	(521,055)	(521,055)	521,055					
			1,267,741	1,267,741	(617,897)		1,885,638	95,510
14,800,000	(39,261,293)	(24,461,293)	40,529,034	16,067,741	10,286,626	3,895,477	1,885,638	2,922,812
								14,236,481
44,710,215		44,710,215		44,710,215	46,952,475	(2,242,260)		36,242,908
1,260,000	(261,300)	998,700		998,700	998,700			960,700
45,970,215	(261,300)	45,708,915		45,708,915	47,951,175	(2,242,260)		37,203,608
3,087,000		3,087,000		3,087,000	2,872,379	214,621		2,431,982
24,445,000		24,445,000		24,445,000	17,121,382	7,323,618		28,653,543
16,000,000	(4,378,567)	11,621,433		11,621,433	11,621,433			12,734,452
102,000,000	12,905,910	114,905,910		114,905,910	114,905,910			94,320,336
240,000	25,400	265,400		265,400	265,400			268,000
145,772,000	8,552,743	154,324,743		154,324,743	146,786,504	7,538,239		138,408,313
1,160,510,874	192,014	1,160,702,888		1,160,702,888	1,082,774,812	77,928,076		788,994,344
14,800,000	(39,261,293)	(24,461,293)	40,529,034	16,067,741	10,286,626	3,895,477	1,885,638	14,236,481
20,127,000		20,127,000		20,127,000	19,471,343	655,657		17,627,728
40,000,000	59,000,000	99,000,000		99,000,000	99,000,000			
60,127,000	59,000,000	119,127,000		119,127,000	118,471,343	655,657		17,627,728
	(17,979,000)	(17,979,000)	311,542,898	293,563,898	26,000,000		267,563,898	46,000,000
	454,684,000	454,684,000	147,530,195	602,214,195	(171,000,000)		773,214,195	(171,000,000)
26,000,000	(26,000,000)							
26,000,000	410,705,000	436,705,000	459,073,093	895,778,093	(145,000,000)		1,040,778,093	(125,000,000)
5,284,000		5,284,000		5,284,000	5,206,379	77,621		4,669,695
578,000	61,300	639,300		639,300	639,300			583,000
5,862,000	61,300	5,923,300		5,923,300	5,845,679	77,621		5,252,695
1,226,499,874	59,253,314	1,285,753,188		1,285,753,188	1,207,091,834	78,661,354		811,874,767
40,800,000	371,443,707	412,243,707	499,602,127	911,845,834	(134,713,374)	3,895,477	1,042,663,731	(110,763,519)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommo- dation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
TRADE-INDUSTRIAL	1982-83	888,037		9,803	1,673	899,513
	1981-82	613,382		9,931	1,505	624,818
TOURISM	1982-83	47,951		771	205	48,927
	1981-82	37,204		771	183	38,158
GRAINS AND OILSEEDS	1982-83	146,787		190	41	147,018
	1981-82	138,408		190	36	138,634
	1982-83	1,082,775		10,764	1,919	1,095,458
	1981-82	788,994		10,892	1,724	801,610
FEDERAL BUSINESS DEVELOPMENT BANK	1982-83	118,471				118,471
	1981-82	17,628				17,628
FOREIGN INVESTMENT REVIEW AGENCY	1982-83	5,846		701	88	6,635
	1981-82	5,253		477	75	5,805
Total	1982-83	1,207,092	91,954	11,465	2,007	1,128,610
	1981-82	811,875	117,178	11,369	1,799	707,865

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
TRADE-INDUSTRIAL PROGRAM								
Industry development	458,889	457,285	278	446	450,629	383,673	909,796	841,404
International trade development	7,695	4,952	22	2	7,526	6,906	15,243	11,860
Administration	27,294	26,205	136	368			27,430	26,573
Contributions to employee benefit plans	8,200	8,200					8,200	8,200
	502,078	496,642	436	816	458,155	390,579	960,669	888,037
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	9,803	9,803					9,803	9,803
	1,673	1,673					1,673	1,673
Total cost of program	513,554	508,118	436	816	458,155	390,579	972,145	899,513
TOURISM PROGRAM								
Program management	5,434	4,932	99	124			5,533	5,056
Tourism development	3,539	2,152	9		8,528	7,777	12,076	9,929
Tourism marketing	26,493	31,368	13	4	595	595	27,101	31,967
Contributions to employee benefit plans	999	999					999	999
	36,465	39,451	121	128	9,123	8,372	45,709	47,951
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	771	771					771	771
	205	205					205	205
Total cost of program	37,441	40,427	121	128	9,123	8,372	46,685	48,927
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,353	3,116		22	24,445	17,122	27,798	20,260
Grains payments					126,527	126,527	126,527	126,527
	3,353	3,116		22	150,972	143,649	154,325	146,787
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	190	190					190	190
	41	41					41	41
Total cost of program	3,584	3,347		22	150,972	143,649	154,556	147,018
FEDERAL BUSINESS DEVELOPMENT BANK								
Management services	20,937	18,116					20,937	18,116
Management services administration	3,191	4,275					3,191	4,275
Capital stock	99,000	99,000					99,000	99,000
	123,128	121,391					123,128	121,391
Less: revenues of the Corporation	4,001	2,920					4,001	2,920
Total cost of program	119,127	118,471					119,127	118,471
FOREIGN INVESTMENT REVIEW AGENCY								
Administration	5,884	5,752	14	69	25	25	5,923	5,846
Add: accommodation provided without charge by Public Works.. other services provided without charge by other departments	701	701					701	701
	88	88					88	88
Total cost of program	6,673	6,541	14	69	25	25	6,712	6,635

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
TRADE-INDUSTRIAL PROGRAM			
Grants			
<i>Industry development</i>			
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry.....	711	674	1,082
Payments under the Small Business Investment Grant Program.....	1,500	1,254	
<i>Expenditures not required for the current year</i>			310
	2,211	1,928	1,392
Contributions			
<i>Industry development</i>			
Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program	156,631	103,268	134,665
Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability	136,568	131,965	154,935
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry	71,987	73,008	72,943
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	6,554	5,011	4,315
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	7,750	2,690	562
Payments to companies engaged in ship repair on the Canadian East and West Coasts for the construction of dry docks and supporting facilities	9,393	9,544	13,126
Contribution towards the capital costs of trade centres in Canada	14,553	11,303	17,598
Liabilities under the Small Businesses Loans Act	17,942	17,942	6,475
Insurance payments under the Enterprise Development Program	26,976	26,976	44,257
Youth and Summer Job Corps	64	38	89
<i>International trade development</i>			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	7,526	6,906	
	455,944	388,651	448,965
	458,155	390,579	450,357
TOURISM PROGRAM			
Grant			
<i>Program management</i>			
<i>Expenditures not required for the current year</i>			50
Contributions			
<i>Tourism development</i>			
Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to assist in achieving tourism objectives in fields such as research studies, education, training and new product/market development	59	59	46
Local employment related initiatives programs	2,629	1,935	
Contribution to the Sudbury Science Centre	3,375	3,375	
Contributions for tourism development initiatives in Prince Edward Island	1,474	1,474	9
Youth and Summer Job Corps	991	934	1,030
<i>Expenditures not required for the current year</i>			427
<i>Tourism marketing</i>			
Co-operative Marketing Assistance Program	595	595	
	9,123	8,372	1,512
	9,123	8,372	1,562
GRAINS AND OILSEEDS PROGRAM			
Grant			
<i>Marketing</i>			
Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	400	400	375
Contributions			
<i>Marketing</i>			
Fees for membership in the International Wheat Council	275	245	237
Canada Grains Council	90	90	86
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	12,700	10,867	17,403
Canadian International Grains Institute	1,097	1,077	963
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	1,296	656	851
Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil	4,987	187	4,385
Contributions to assist the rapeseed crushing industry in Western Canada in adjusting to increased transport costs for rapeseed products	3,000	3,000	3,000
Contribution to the POS Pilot Plant Corporation	600	600	600
<i>Expenditures not required for the current year</i>			753

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
GRAINS AND OILSEEDS PROGRAM—Concluded			
Contributions—Concluded			
Grains payments			
Payments in connection with the Prairie Grain Advance Payments Act.....	11,621	11,621	12,735
Payments in connection with the Western Grain Stabilization Act.....	114,906	114,906	94,320
	<i>150,572</i>	<i>143,249</i>	<i>135,333</i>
	150,972	143,649	135,708
	618,250	542,600	587,627
FOREIGN INVESTMENT REVIEW AGENCY			
Contribution			
Conference Board of Canada.....	25	25	
Total.....	618,275	542,625	587,627

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Subtotal	Federal Business Develop- ment Bank	Foreign Investment Review Agency	Total
(1) Salaries and wages	54,582	6,996	1,762	63,340		4,446	67,786
	54,427	6,970	1,560	62,957		4,431	67,388
	<i>31,928</i>	<i>6,678</i>	<i>1,461</i>	<i>40,067</i>		<i>3,949</i>	<i>44,016</i>
(1) Other personnel costs	8,223	999	265	9,487		640	10,127
	8,223	999	265	9,487		640	10,127
	<i>7,602</i>	<i>1,377</i>	<i>268</i>	<i>9,247</i>		<i>583</i>	<i>9,830</i>
(2) Transportation and communications	7,867	3,555	543	11,965		199	12,164
	7,602	2,762	582	10,946		243	11,189
	<i>7,876</i>	<i>3,583</i>	<i>451</i>	<i>11,910</i>		<i>186</i>	<i>12,096</i>
(3) Information	1,480	17,411	17	18,908		145	19,053
	1,111	20,514	65	21,690		106	21,796
	<i>3,711</i>	<i>17,550</i>	<i>29</i>	<i>21,290</i>		<i>115</i>	<i>21,405</i>
(4) Professional and special services	13,412	6,410	601	20,423		244	20,667
	12,998	7,182	543	20,723		176	20,899
	<i>14,688</i>	<i>5,701</i>	<i>365</i>	<i>20,754</i>		<i>121</i>	<i>20,875</i>
(5) Rentals	977	77	63	1,117		79	1,196
	263	113	37	413		38	451
	<i>387</i>	<i>109</i>	<i>26</i>	<i>522</i>		<i>69</i>	<i>591</i>
(6) Purchased repair and upkeep	707	62	6	775		13	788
	417	181	9	607		13	620
	<i>393</i>	<i>14</i>	<i>8</i>	<i>415</i>		<i>42</i>	<i>457</i>
(7) Utilities, materials and supplies	2,184	940	73	3,197		118	3,315
	2,580	705	64	3,349		105	3,454
	<i>2,345</i>	<i>549</i>	<i>69</i>	<i>2,963</i>		<i>96</i>	<i>3,059</i>
(9) Construction and acquisition of machinery and equipment	436	121	22	579		14	593
	816	128	22	966		69	1,035
	<i>1,422</i>	<i>35</i>	<i>18</i>	<i>1,475</i>		<i>92</i>	<i>1,567</i>
(10) Grants, contributions and other transfer payments	458,155	9,123	150,972	618,250		25	618,275
	390,579	8,372	143,649	542,600		25	542,625
	<i>450,357</i>	<i>1,562</i>	<i>135,708</i>	<i>587,627</i>			<i>587,627</i>
(12) All other expenditures	412,646	15	1	412,662	119,127		531,789
	409,021	25	(9)	409,037	118,471		527,508
	<i>92,673</i>	<i>46</i>	<i>5</i>	<i>92,724</i>	<i>17,628</i>		<i>110,352</i>
Total net expenditures.....	960,669	45,709	154,325	1,160,703	119,127	5,923	1,285,753
	888,037	47,951	146,787	1,082,775	118,471	5,846	1,207,092
	<i>613,382</i>	<i>37,204</i>	<i>138,408</i>	<i>788,994</i>	<i>17,628</i>	<i>5,233</i>	<i>811,875</i>

Amounts in roman type are 1982-83 appropriations.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	66,225,028	81,919,065
Refunds of previous years' expenditure	22,675,973	18,245,949
Other non-tax revenue	3,053,358	17,012,772
Total	91,954,359	117,177,786
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Federal Business Development		
Bank—		
Loans—Interest	65,141,212	
Other—		
Private sector enterprises—		
Canadian manufacturers of		
automotive products—Interest ..	151,847	
Enterprise Development Pro-		
gram—Interest	412,478	
Footwear and Tanning Industries		
Adjustment Program—Interest ..	10,360	
Pharmaceutical Industry Develop-		
ment Assistance Program—Inter-		
est	5,550	
Miscellaneous—		
Personnel posted in Canada—In-		
terest	845	
		65,722,292
Other accounts—		
Program for advancement of industrial		
technology—Interest	304,551	
Miscellaneous—Interest	198,185	
		502,736
		66,225,028
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	20,123,811	
Adjustment to prior year's Payables at		
Year End (PAYE)	2,552,162	
		22,675,973

SECTION 14

**1982-83
PUBLIC ACCOUNTS**

Justice

**Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Law Reform Commission of Canada
Offices of the Information and Privacy
Commissioners of Canada
Supreme Court of Canada
Tax Review Board**

CONTENTS

	<i>Page</i>
Use of appropriations	14.4
Total cost of programs—Budgetary	14.6
Programs by activity—Budgetary	14.7
Grants and contributions	14.9
Budgetary expenditure by program and standard object.....	14.10
Revenue	14.11

JUSTICE

Department

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

CANADIAN UNITY INFORMATION OFFICE PROGRAM

- To promote Canadian unity.

Canadian Human Rights Commission

Objective

- To foster the principles that every individual should have equal opportunity to participate in all spheres of Canadian life and that the privacy of individuals should be protected.

Commissioner for Federal Judicial Affairs

Objectives

ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM

- To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM

- To provide central administrative services for the Canadian Judicial Council, the Federal Court of Canada, and federally appointed judges of the superior, county and district courts of the provinces and territories.

Law Reform Commission of Canada

Objective

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Offices of the Information and Privacy Commissioners of Canada

Objective

- To provide for the expenses of setting up the Offices of the Information and Privacy Commissioners of Canada.

Supreme Court of Canada

Objective

- To provide a general Court of Appeal for Canada.

Tax Review Board

Objective

- To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
	Budgetary		
1	Operating expenditures	\$	53,874,000
	1b		4,242,000
	Transfer from TB Vote 10 ⁽¹⁾		26,850
5	The grants listed in the Estimates and contributions	\$	37,476,400
	5b		595,000
	5c		1,101,000
	Transfer from TB Vote 10 ⁽¹⁾		774,888
Stat	Minister of Justice—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
Stat	Federal Court awards		
	Total program—Budgetary		
CANADIAN UNITY INFORMATION OFFICE PROGRAM			
	Budgetary		
10	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
CANADIAN HUMAN RIGHTS COMMISSION			
	Budgetary		
15	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM			
	Budgetary		
20	Program expenditures	\$	5,272,000
	20c		175,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM			
	Budgetary		
25	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	\$	1,953,000
	25b		80,000
30	Canadian Judicial Council—Operating expenditures		
Stat	Judges' salaries, allowances and annuities; and annuities to widows and children of judges		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
LAW REFORM COMMISSION OF CANADA			
	Budgetary		
35	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA			
	Budgetary		
50c	Program expenditures		
SUPREME COURT OF CANADA			
	Budgetary		
40	Program expenditures		
Stat	Judges' salaries, allowances and annuities; and annuities to widows and children of judges		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
TAX REVIEW BOARD			
	Budgetary		
45	Program expenditures		
Stat	Members' salaries, allowances and annuities and amounts paid pursuant to Subsection 19(1) of the Tax Review Board Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
58,142,850		58,142,850		58,142,850	55,044,997	3,097,853		46,037,000
39,947,288		39,947,288		39,947,288	38,389,807	1,557,481		34,099,580
37,000	1,725	38,725		38,725	38,725			42,975
5,271,000	558,700	5,829,700		5,829,700	5,829,700			5,024,000
	3,500	3,500		3,500	3,500			1,646
	20,380	20,380		20,380	20,380			
103,398,138	584,305	103,982,443		103,982,443	99,327,109	4,655,334		85,205,201
25,073,000		25,073,000		25,073,000	22,176,591	2,896,409		27,577,847
378,000	40,100	418,100		418,100	418,100			376,000
25,451,000	40,100	25,491,100		25,491,100	22,594,691	2,896,409		27,953,847
128,849,138	624,405	129,473,543		129,473,543	121,921,800	7,551,743		113,159,048
5,885,000		5,885,000		5,885,000	5,494,717	390,283		5,072,194
540,000	57,200	597,200		597,200	597,200			552,000
6,425,000	57,200	6,482,200		6,482,200	6,091,917	390,283		5,624,194
5,447,000		5,447,000		5,447,000	5,005,230	441,770		4,379,509
500,000	53,000	553,000		553,000	553,000			479,000
5,947,000	53,000	6,000,000		6,000,000	5,558,230	441,770		4,858,509
2,033,000		2,033,000		2,033,000	1,814,138	218,862		1,690,573
250,000		250,000		250,000	231,791	18,209		255,244
71,260,000	(628,749)	70,631,251		70,631,251	70,631,251			64,937,467
113,000	11,877	124,877		124,877	124,877			109,000
73,656,000	(616,872)	73,039,128		73,039,128	72,802,057	237,071		66,992,284
4,572,000		4,572,000		4,572,000	3,894,034	677,966		2,845,151
162,000	17,200	179,200		179,200	179,200			144,000
4,734,000	17,200	4,751,200		4,751,200	4,073,234	677,966		2,989,151
380,000		380,000		380,000	196,621	183,379		
3,172,000		3,172,000		3,172,000	3,089,823	82,177		3,032,177
1,378,000	8,656	1,386,656		1,386,656	1,386,656			1,217,567
210,000	22,300	232,300		232,300	232,300			233,000
	3,084	3,084		3,084	3,084			
4,760,000	34,040	4,794,040		4,794,040	4,711,863	82,177		4,482,744
1,445,000		1,445,000		1,445,000	1,262,104	182,896		1,030,616
584,000	(12,434)	571,566		571,566	571,566			520,145
130,000	13,800	143,800		143,800	143,800			129,000
2,159,000	1,366	2,160,366		2,160,366	1,977,470	182,896		1,679,761
226,910,138	170,339	227,080,477		227,080,477	217,333,192	9,747,285		199,785,691

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION OF JUSTICE	1982-83	99,327	804	3,936	853	103,312
	1981-82	85,205	1,259	3,067	667	87,680
CANADIAN UNITY INFORMATION OFFICE	1982-83	22,595	567	306	60	22,394
	1981-82	27,954		256	50	28,260
	1982-83	121,922	1,371	4,242	913	125,706
	1981-82	113,159	1,259	3,323	717	115,940
CANADIAN HUMAN RIGHTS COMMISSION	1982-83	6,092	6	330	89	6,505
	1981-82	5,624	4	308	72	6,000
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS						
ADMINISTRATION OF FEDERAL COURT OF CANADA	1982-83	5,558	181	2,400	113	7,890
	1981-82	4,859	227	1,200	81	5,913
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS	1982-83	72,802	2,007	121	76	70,992
	1981-82	66,992	2,143	107	62	65,018
LAW REFORM COMMISSION OF CANADA	1982-83	4,073		231	28	4,332
	1981-82	2,989	2	173	20	3,180
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA	1982-83	197				197
	1981-82					
SUPREME COURT OF CANADA	1982-83	4,712	65	2,155	52	6,854
	1981-82	4,483	67	2,184	52	6,652
TAX REVIEW BOARD	1982-83	1,977	22	301	25	2,281
	1981-82	1,680	23	247	21	1,925
Total	1982-83	217,333	3,652	9,780	1,296	224,757
	1981-82	199,786	3,725	7,542	1,025	204,628

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	12,363	10,181	460	368			12,823	10,549
Legal services	40,236	39,385	200	188			40,436	39,573
Legal policy and program development	4,937	4,935	10	50	39,947	38,390	44,894	43,375
Contributions to employee benefit plans	5,830	5,830					5,830	5,830
	63,366	60,331	670	606	39,947	38,390	103,983	99,327
Less: receipts credited to revenue	804	804					804	804
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	3,936	3,936					3,936	3,936
	853	853					853	853
Total cost of program	67,351	64,316	670	606	39,947	38,390	107,968	103,312
CANADIAN UNITY INFORMATION OFFICE PROGRAM								
Audio-visual and documentation	870	578					870	578
Information and publications	19,940	18,141		40			19,940	18,181
Liaison and special projects	4,244	3,386	19	32			4,263	3,418
Contributions to employee benefit plans	418	418					418	418
	25,472	22,523	19	72			25,491	22,595
Less: receipts credited to revenue	567	567					567	567
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	306	306					306	306
	60	60					60	60
Total cost of program	25,271	22,322	19	72			25,290	22,394
CANADIAN HUMAN RIGHTS COMMISSION								
Canadian Human Rights Commission	6,466	5,987	16	105			6,482	6,092
Less: receipts credited to revenue		6						6
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	330	330					330	330
	89	89					89	89
Total cost of program	6,885	6,400	16	105			6,901	6,505
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS								
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM								
Administration of Federal Court of Canada	5,860	5,420	140	138			6,000	5,558
Less: receipts credited to revenue		181						181
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	2,400	2,400					2,400	2,400
	113	113					113	113
Total cost of program	8,373	7,752	140	138			8,513	7,890
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM								
Administration	1,948	1,722	5	27	80	65	2,033	1,814
Canadian Judicial Council	248	226	2	6			250	232
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	58,006	58,006			12,625	12,625	70,631	70,631
Contributions to employee benefit plans	125	125					125	125
	60,327	60,079	7	33	12,705	12,690	73,039	72,802
Less: receipts credited to revenue		2,007						2,007
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	121	121					121	121
	76	76					76	76
Total cost of program	60,524	58,269	7	33	12,705	12,690	73,236	70,992
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	4,733	4,045	18	28			4,751	4,073
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	231	231					231	231
	28	28					28	28
Total cost of program	4,992	4,304	18	28			5,010	4,332
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA								
Offices of the Information and Privacy Commissioners of Canada	260	100	120	97			380	197

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SUPREME COURT OF CANADA								
Administration	3,055	3,023	120	70			3,175	3,093
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	925	925			462	462	1,387	1,387
Contributions to employee benefit plans	232	232					232	232
	4,212	4,180	120	70	462	462	4,794	4,712
<i>Less:</i> receipts credited to revenue	65	65					65	65
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	2,155	2,155					2,155	2,155
	52	52					52	52
Total cost of program	6,354	6,322	120	70	462	462	6,936	6,854
TAX REVIEW BOARD								
Tax Review Board	2,120	1,952	20	5	20	20	2,160	1,977
<i>Less:</i> receipts credited to revenue	22	22					22	22
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	301	301					301	301
	25	25					25	25
Total cost of program	2,424	2,256	20	5	20	20	2,464	2,281

Grants and Contributions
(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
Grants			
<i>Legal policy and program development</i>			
Uniform Law Conference Administration	4	2	3
Uniform Law Conference for the research purposes of the Conference	23	8	25
International Commission of Jurists	19	19	16
L'Institut international de droit d'expression française (IDEF)	2	2	2
Grants to encourage student specialization in legislative drafting	94	91	74
Grants to encourage native people to enter the legal profession	131	131	121
Duff-Rinfret Scholarship Program	81	76	58
Canadian Association of Chiefs of Police for the Law Amendments Committee	17	17	17
British Institute of International and Comparative Law (CLAS)	10	10	10
Hague Academy of International Law	11	11	10
Canadian Institute of Resources Law	10	10	10
Research Center in Public Law—University of Montreal	20	20	20
Grant to the Paul Martin Fund for a Chair of International Law at the University of Windsor	25	25	
	447	422	366
Contributions			
<i>Legal policy and program development</i>			
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	29,811	28,930	26,256
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,410	2,349	2,240
Contributions to encourage experimental and research work in legal aid	300	136	224
Canadian Association of Chiefs of Police and to provinces to employ law students with police forces	331	316	270
Contributions for a Summer Exchange Program between civil and common law students	324	311	266
Canadian Law Information Council	400	400	300
Pilot projects relating to family courts	135	134	400
Canadian Association of Provincial Court Judges	60	60	60
Criminal law reform	1,157	1,032	708
Native court-worker and related programs for native people and representatives of the legal system	2,854	2,786	2,368
Consultation and Development Fund	285	254	131
University of Ottawa Legislative Drafting Programme	77	77	37
Canadian Society of Forensic Science	35	25	30
International Law Association	60	60	
Canadian Association of Crown Counsel	40	2	9
Human Rights Law Fund	446	334	
Student Employment Program	775	762	435
	39,500	37,968	33,734
	39,947	38,390	34,100
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM			
Grants			
<i>Administration</i>			
Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	80	65	
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Annuities under the Judges Act (R.S. c. J-1 as amended)	12,625	12,625	11,740
	12,705	12,690	11,740
SUPREME COURT OF CANADA			
Grants			
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Annuities under the Judges Act (R.S. c. J-1 as amended)	462	462	395
TAX REVIEW BOARD			
Grants			
<i>Annuities to surviving spouses of members of the Tax Review Board</i>			
Annuities under the Tax Review Board Act (Statutes of Canada 1970-71-72 c. 11)	20	20	18
Total	53,134	51,562	46,253

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration of Justice Program	Canadian Unity Informa- tion Office Program	Subtotal	Canadian Human Rights Commis- sion	Adminis- tration of Federal Court of Canada Program	Adminis- tration of Federal Judicial Affairs Program	Subtotal Commis- sioner for Federal Judicial Affairs	Law Reform Commis- sion of Canada	Offices of the Informa- tion and Privacy Commis- sioners of Canada	Supreme Court of Canada	Tax Review Board	Total
(1) Salaries and wages	43,639 40,939 <i>34,621</i>	2,904 2,604 <i>2,703</i>	46,543 43,543 <i>37,324</i>	4,155 3,814 <i>3,394</i>	3,847 3,409 <i>3,098</i>	54,799 54,601 <i>49,663</i>	58,646 58,010 <i>52,761</i>	1,294 1,266 <i>932</i>	110 59 <i></i>	2,459 2,495 <i>2,271</i>	1,466 1,332 <i>1,128</i>	114,673 110,519 <i>97,810</i>
(1) Other personnel costs	5,980 5,980 <i>5,131</i>	418 418 <i>376</i>	6,398 6,398 <i>5,507</i>	597 597 <i>552</i>	553 553 <i>479</i>	125 125 <i>109</i>	678 678 <i>588</i>	179 179 <i>144</i>		232 232 <i>233</i>	144 144 <i>129</i>	8,228 8,228 <i>7,153</i>
(2) Transportation and communications	4,179 3,991 <i>3,119</i>	1,800 1,840 <i>2,698</i>	5,979 5,831 <i>5,817</i>	436 589 <i>545</i>	480 483 <i>390</i>	3,956 3,985 <i>3,746</i>	4,436 4,468 <i>4,136</i>	543 390 <i>246</i>	48 15 <i></i>	201 205 <i>141</i>	277 276 <i>226</i>	11,920 11,759 <i>11,111</i>
(3) Information	810 347 <i>330</i>	15,037 11,943 <i>18,054</i>	15,847 12,290 <i>18,384</i>	215 9 <i>31</i>		173 153 <i>180</i>	173 153 <i>180</i>	707 347 <i>166</i>		300 218 <i>239</i>	3 4 <i>2</i>	17,245 13,021 <i>19,002</i>
(4) Professional and special services	6,434 6,529 <i>4,959</i>	4,367 5,049 <i>3,438</i>	10,801 11,578 <i>8,397</i>	744 657 <i>722</i>	440 465 <i>405</i>	483 441 <i>518</i>	923 906 <i>923</i>	1,791 1,671 <i>1,280</i>	79 15 <i></i>	375 414 <i>416</i>	146 131 <i>67</i>	14,859 15,372 <i>11,805</i>
(5) Rentals	133 195 <i>639</i>	280 229 <i>108</i>	413 424 <i>747</i>	69 68 <i>39</i>	152 98 <i>95</i>	44 51 <i>38</i>	196 149 <i>133</i>	13 20 <i>46</i>	7 84 <i>71</i>	114 5 <i>25</i>	9 5 <i>25</i>	821 750 <i>1,061</i>
(6) Purchased repair and upkeep	547 439 <i>231</i>	209 127 <i>114</i>	756 566 <i>345</i>	7 35 <i>47</i>	45 62 <i>58</i>	5 9 <i>4</i>	50 71 <i>62</i>	11 5 <i>9</i>	2 22 <i>45</i>	25 8 <i>4</i>	12 8 <i>4</i>	863 707 <i>512</i>
(7) Utilities, materials and supplies	1,620 1,904 <i>1,502</i>	457 312 <i>294</i>	2,077 2,216 <i>1,796</i>	237 203 <i>283</i>	320 340 <i>230</i>	206 193 <i>323</i>	526 533 <i>553</i>	195 163 <i>126</i>	13 26 <i></i>	502 506 <i>578</i>	63 51 <i>57</i>	3,613 3,698 <i>3,393</i>
(9) Construction and acqui- sition of machinery and equipment	670 606 <i>537</i>	19 73 <i>169</i>	689 679 <i>706</i>	16 105 <i>6</i>	140 138 <i>92</i>	7 33 <i>8</i>	147 171 <i>100</i>	18 28 <i>36</i>	120 97 <i></i>	120 70 <i>93</i>	20 5 <i>24</i>	1,130 1,155 <i>965</i>
(10) Grants, contributions and other transfer payments	39,947 38,390 <i>34,100</i>		39,947 38,390 <i>34,100</i>			12,705 12,690 <i>11,740</i>	12,705 12,690 <i>11,740</i>			462 462 <i>395</i>	20 20 <i>18</i>	53,134 51,562 <i>46,253</i>
(12) All other expenditures ..	24 7 <i>36</i>		24 7 <i>36</i>	6 15 <i>5</i>	23 10 <i>12</i>	536 521 <i>663</i>	559 531 <i>675</i>		1 4 <i>4</i>	4 4 <i>1</i>		594 562 <i>721</i>
Total net expenditures ..	103,983 99,327 <i>85,205</i>	25,491 22,595 <i>27,954</i>	129,474 121,922 <i>113,159</i>	6,482 6,092 <i>5,624</i>	6,000 5,558 <i>4,859</i>	73,039 72,802 <i>66,992</i>	79,039 78,360 <i>71,851</i>	4,751 4,073 <i>2,989</i>	380 197 <i></i>	4,794 4,712 <i>4,483</i>	2,160 1,977 <i>1,680</i>	227,080 217,333 <i>199,786</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83	1981-82
	\$	\$		\$	\$
DEPARTMENT			LAW REFORM COMMISSION OF CANADA		
Summary			Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure	710,192	671,005	Refunds of previous years' expenditure	218	1,588
Services and service fees	10,321	15,519			
Other non-tax revenue	650,443	572,786			
Total	1,370,956	1,259,310			
				1982-83	1981-82
				\$	\$
			SUPREME COURT OF CANADA		
			Summary		
Details			Non-Tax Revenue—		
Non-Tax Revenue—			Refunds of previous years' expenditure	498	427
Other non-tax revenue:			Other non-tax revenue	64,787	66,981
Fines and forfeitures	617,323		Total	65,285	67,408
Rent and utilities	29,136				
Other	3,984			1982-83	
		650,443		\$	\$
			Details		
	1982-83	1981-82	Non-Tax Revenue—		
	\$	\$	Other non-tax revenue:		
CANADIAN HUMAN RIGHTS COMMISSION			Sale of Supreme Court bulletin	5,204	
Summary			Reasons for judgment	28,890	
Non-Tax Revenue—			Photocopies	5,722	
Other non-tax revenue	6,217	3,529	Judges' Public Service Superannuation Account		
			contributions	24,890	
			Sundries	81	64,787
		1982-83			
		\$		1982-83	1981-82
Details				\$	\$
Non-Tax Revenue—			TAX REVIEW BOARD		
Other non-tax revenue:			Summary		
Refund of duplicate payment from Supply and			Non-Tax Revenue—		
Services Canada; recovery of employer's share			Refunds of previous years' expenditure	32	927
of employees benefit plan for person on Execu-			Proceeds from sales	1,921	2,677
tive Exchange Program		6,217	Other non-tax revenue	20,473	19,781
			Total	22,426	23,385
	1982-83	1981-82			
	\$	\$			
COMMISSIONER FOR FEDERAL JUDICIAL				1982-83	
AFFAIRS				\$	
Summary			Details		
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure	3,383	76,949	Other non-tax revenue:		
Services and service fees	181,423	149,744	Contribution to Judges' Superannuation Account		20,473
Other non-tax revenue	2,003,937	2,143,216			
Total	2,188,743	2,369,909			
		1982-83			
		\$			
Details					
Non-Tax Revenue—					
Services and service fees:					
Federal court fees	177,423				
Court costs	4,000				
		181,423			
Other non-tax revenue:					
Judges' Public Service Superannuation Account					
deductions	2,000,537				
Rent	3,390				
Other	10				
		2,003,937			

SECTION 15

1982-83 PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and
Safety

CONTENTS

	<i>Page</i>
Use of appropriations	15.4
Total cost of programs—Budgetary	15.6
Programs by activity—Budgetary	15.6
Grants and contributions	15.7
Budgetary expenditure by program and standard object.....	15.8
Revenue	15.9
Appendix	15.10

LABOUR

Department

Objective

- To promote and protect:
 - the rights of the parties involved in the world of work;
 - a working environment conducive to physical and social well-being;
 - a fair return for efforts in the work place;
 - and in all cases to ensure equitable access to employment opportunities.

Canada Labour Relations Board

Objective

- To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Canadian Centre for Occupational Health and Safety

Objective

- To promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

Use of Appropriations

Vote	Program		
DEPARTMENT			
	Budgetary		
1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	\$	36,194,000
	1b		1,161,000
	1c		195,300
5	The grants listed in the Estimates and contributions	\$	5,991,000
	5b		10,453,000
	5c		1
	Transfer from TB Vote 10 ⁽¹⁾		46,929
Stat	Minister of Labour—Salary and motor car allowance		
Stat	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
Stat	Advances of operating funds to provincial compensation boards to administer the Government Employee Compensation Act, R.S. G-8, c. 134, under Section 3(4). (Net)		
	CANADA LABOUR RELATIONS BOARD		
	Budgetary		
10	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY		
	Budgetary		
15	Payment to the Canadian Centre for Occupational Health and Safety		
	Total Budgetary		
	Total Non-budgetary		

(1) Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year						Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
37,550,300		37,550,300		37,550,300	32,774,095	4,776,205		28,699,725
16,490,930		16,490,930		16,490,930	14,628,259	1,862,671		9,673,300
37,000	1,725	38,725		38,725	38,725			42,975
21,500,000	129,893	21,629,893		21,629,893	21,629,893			21,747,257
3,610,000	382,700	3,992,700		3,992,700	3,992,700			3,053,000
	86,898	86,898		86,898	86,898			1,269
79,188,230	601,216	79,789,446		79,789,446	73,150,570	6,638,876		63,217,526
	(8,040)	(8,040)	178,778	170,738	30,000		140,738	1,000,000
4,388,000		4,388,000		4,388,000	4,295,700	92,300		3,713,918
435,000	46,100	481,100		481,100	481,100			437,700
4,823,000	46,100	4,869,100		4,869,100	4,776,800	92,300		4,151,618
4,537,000		4,537,000		4,537,000	4,537,000			3,231,000
88,548,230	647,316	89,195,546		89,195,546	82,464,370	6,731,176		70,600,144
	(8,040)	(8,040)	178,778	170,738	30,000		140,738	1,000,000

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1982-83	73,150	35	4,244	614	77,973
	1981-82	63,217	109	2,192	525	65,825
CANADA LABOUR RELATIONS BOARD	1982-83	4,777	13	703	67	5,534
	1981-82	4,152	2	602	58	4,810
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	1982-83	4,537				4,537
	1981-82	3,231				3,231
Total	1982-83	82,464	48	4,947	681	88,044
	1981-82	70,600	111	2,794	583	73,866

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Mediation and conciliation services	3,251	2,953	3	27			3,254	2,980
Program development and central operations	10,187	8,136	89	90	5,537	5,191	15,813	13,417
General labour services	15,269	12,585	161	122	72	45	15,502	12,752
Policy administration	3,818	4,720	3	39	60	60	3,881	4,819
Administration	8,878	8,071	9	149			8,887	8,220
Special income support programs					10,822	9,332	10,822	9,332
Payments of compensation respecting Public Service Employees and Merchant Seamen	37,630	40,120			14	10	37,644	40,130
	79,033	76,585	265	427	16,505	14,638	95,803	91,650
Less: revenues credited to the vote	16,014	18,500					16,014	18,500
	63,019	58,085	265	427	16,505	14,638	79,789	73,150
Less: receipts credited to revenue		35						35
Add: accommodation provided without charge by Public Works	4,244	4,244					4,244	4,244
other services provided without charge by other departments	614	614					614	614
Total cost of program	67,877	62,908	265	427	16,505	14,638	84,647	77,973
CANADA LABOUR RELATIONS BOARD								
Canada Labour Relations Board	4,863	4,757	6	20			4,869	4,777
Less: receipts credited to revenue		13						13
Add: accommodation provided without charge by Public Works	703	703					703	703
other services provided without charge by other departments	67	67					67	67
Total cost of program	5,633	5,514	6	20			5,639	5,534
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY								
Council of governors					297	297	297	297
President and Centre staff					4,240	4,240	4,240	4,240
Total cost of program					4,537	4,537	4,537	4,537

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
Grants			
<i>Program development and central operations</i>			
Special research studies in the labour field (special research)	40	40	40
Special research studies in the labour field (accident prevention)	16	16	16
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	762	586	285
To support activities which contribute to Labour Canada's objectives	62	62	62
To support standards writing associations	10	10	10
<i>Policy administration</i>			
Grant to Commonwealth Trade Union Council	60	60	
<i>Special income support programs</i>			
Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	10,822	9,331	5,187
<i>Payments of compensation respecting Public Service Employees and Merchant Seamen</i>			
Merchant Seamen compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11)	14	10	11
	<i>11,786</i>	<i>10,115</i>	<i>5,611</i>
Contributions			
<i>Program development and central operations</i>			
Contribution to the Canadian Labour Congress labour education programs	2,923	2,923	2,838
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	795	764	378
Quality of working life projects	628	491	499
Atlantic Region Labour Education Centre	301	300	292
<i>General labour services</i>			
Vancouver Rail Task Force Labour Committee	25		25
Summer Youth Employment Program	47	45	41
	<i>4,719</i>	<i>4,523</i>	<i>4,073</i>
	<i>16,505</i>	<i>14,638</i>	<i>9,684</i>
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
Grant			
Canadian Centre for Occupational Health and Safety	4,537	4,537	3,231
Total	21,042	19,175	12,915

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Canadian Centre for Occupa- tional Health and Safety	Total
(1) Salaries and wages	27,919 23,531 <i>20,359</i>	3,350 3,068 <i>2,648</i>		31,269 26,599 <i>23,007</i>
(1) Other personnel costs	35,641 37,582 <i>31,238</i>	481 481 <i>438</i>		36,122 38,063 <i>31,676</i>
(2) Transportation and communications	2,785 2,251 <i>1,934</i>	439 546 <i>474</i>		3,224 2,797 <i>2,408</i>
(3) Information	822 677 <i>679</i>	81 88 <i>63</i>		903 765 <i>742</i>
(4) Professional and special services	9,267 10,042 <i>7,590</i>	238 326 <i>286</i>		9,505 10,368 <i>7,876</i>
(5) Rentals	220 227 <i>168</i>	83 85 <i>61</i>		303 312 <i>229</i>
(6) Purchased repair and upkeep	133 111 <i>93</i>	2 10 <i>6</i>		135 121 <i>99</i>
(7) Utilities, materials and supplies	889 803 <i>832</i>	165 137 <i>141</i>		1,054 940 <i>973</i>
(9) Construction and acquisition of machinery and equipment	265 427 <i>439</i>	6 20 <i>26</i>		271 447 <i>465</i>
(10) Grants, contributions and other transfer payments	16,505 14,638 <i>9,684</i>		4,537 4,537 <i>3,231</i>	21,042 19,175 <i>12,915</i>
(12) All other expenditures	1,357 1,361 <i>1,137</i>	24 16 <i>9</i>		1,381 1,377 <i>1,146</i>
(1-12) Total	95,803 91,650 <i>74,153</i>	4,869 4,777 <i>4,152</i>	4,537 4,537 <i>3,231</i>	105,209 100,964 <i>81,536</i>
(13) Less: revenues credited to the vote	16,014 18,500 <i>10,936</i>			16,014 18,500 <i>10,936</i>
Total net expenditures	79,789 73,150 <i>63,217</i>	4,869 4,777 <i>4,152</i>	4,537 4,537 <i>3,231</i>	89,195 82,464 <i>70,600</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	13,247	56,612
Services and service fees	2,299	266
Proceeds from sales	6	
Other non-tax revenue	19,282	52,494
Total	34,834	109,372

	1982-83	
	\$	\$

Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	11,947	
Adjustment to prior year's Payables at		
Year End (PAYE)	1,300	
		13,247
Other non-tax revenue:		
Fines and penalties remitted by the courts		
as the result of prosecutions under the		
Canada Labour Code	4,788	
Pension plan credits remitted by Revenue		
Canada—Taxation	13,916	
Other revenue	578	
		19,282
	1982-83	1981-82
	\$	\$

CANADA LABOUR RELATIONS BOARD

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	13,171	1,210
Proceeds from sales	136	1,232
Other non-tax revenue	96	
Total	13,403	2,442

Appendix

Canadian Centre for Occupational Health and Safety

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND

THE HONOURABLE CHARLES C. CACCIA, P.C., M.P.
MINISTER OF LABOUR

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at December 31, 1982 and the statements of operations and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
March 9, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	196,665	282,007	Accounts payable	305,371	239,338
Short-term deposits	1,340,933	725,000	Deferred parliamentary grant (Note 4)	1,134,250	557,750
Accounts receivable	11,315	19,933		1,439,621	797,088
Accrued interest receivable	44,413	9,505			
Prepaid expenses	8,070				
	1,601,396	1,036,445	EQUITY OF CANADA		
Fixed (Note 3)	1,144,538	655,388	Equity at end of the year	1,306,313	894,745
	2,745,934	1,691,833		2,745,934	1,691,833

Approved by:

J. H. CURRIE
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

K. MANCHUK
Treasurer

Appendix—Concluded

Canadian Centre for Occupational Health and Safety—
ConcludedSTATEMENT OF OPERATIONS AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Expenses		
Salaries, allowances and benefits	2,735,283	1,465,302
Rent	370,291	206,479
Printing and office expense	306,028	186,779
Travel, relocation, recruiting and staff training	265,176	251,078
Depreciation and amortization	245,172	102,007
Computer	233,435	245,906
Professional and special services	180,928	209,412
Library	133,848	77,681
Communications	131,165	80,219
Governors' honoraria and travel	66,846	65,066
Postage and freight	47,634	24,810
Seminars and meetings	45,780	32,560
Executive Board honoraria and travel	37,626	21,575
Xth World Congress, net (Note 5)	37,156	61,892
Equipment rental and minor purchases	31,343	25,824
	4,867,711	3,056,590
Interest and other income	318,779	298,876
Cost of operations	4,548,932	2,757,714
Parliamentary grant (Note 4)	4,960,500	2,177,000
Excess of parliamentary grant over cost of operations (cost of operations over parliamentary grant)	411,568	(580,714)
Equity at beginning of the year	894,745	1,475,459
Equity at end of the year	1,306,313	894,745

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Source of funds		
Parliamentary grant	4,960,500	2,177,000
Application of funds		
Cost of operations	4,548,932	2,757,714
Depreciation and amortization, not requiring an outlay of funds	(245,172)	(102,007)
	4,303,760	2,655,707
Additions to fixed assets	734,322	457,419
	5,038,082	3,113,126
Decrease in working capital	(77,582)	(936,126)
Working capital at beginning of the year	239,357	1,175,483
Working capital at end of the year	161,775	239,357

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Authority and objectives

The Centre was established on October 1, 1978 by the Canadian Centre for Occupational Health and Safety Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

2. Significant accounting policies

Parliamentary grant

The Centre operates on a calendar year and receives an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the Government. Accordingly, a quarter of the grant received in respect of the current fiscal year of the Government is deferred.

Fixed assets

Fixed assets are recorded at cost. Office furniture and all equipment are depreciated over their estimated useful lives of five years using the straight line method. Leasehold improvements are amortized over the term of the lease.

Vacation pay

Earned vacation not taken at the end of the year is accounted for on the accrual basis.

3. Fixed assets

	1982		1981	
	Cost	Accumulated depreciation and amortization	Net	Net
	\$	\$	\$	\$
Office furniture and equipment	438,923	122,247	316,676	251,700
Computer equipment	632,666	126,225	506,441	155,307
Leasehold improvements	437,964	116,543	321,421	248,381
	1,509,553	365,015	1,144,538	655,388

4. Parliamentary grant

	1982		1981	
	\$	\$	\$	\$
Deferred from previous year ..		557,750		503,750
Received during year				
1981-82	1,000,000		2,231,000	
1982-83	4,537,000			
	5,537,000		2,231,000	
Deferred to following year		(1,134,250)		(557,750)
	4,960,500		2,177,000	

5. Xth World Congress

In 1982, expenses and revenue relating to the Congress amounted to \$242,717 (1981—\$61,892) and \$205,561 (1981—Nil) respectively. An estimate of the loss, if any, in excess of that already recorded amounting to \$99,048 cannot be made at this time but will be accounted for in 1983.

6. Lease obligations

The future minimum lease payments under an operating lease which expires in 1986 are as follows:

	\$
1983	126,500
1984	126,500
1985	126,500
1986	42,167

SECTION 16

1982-83 PUBLIC ACCOUNTS

National Defence

CONTENTS

	<i>Page</i>
Use of appropriations	16.4
Total cost of program—Budgetary	16.6
Program by activity—Budgetary.....	16.6
Grants and contributions	16.7
Budgetary expenditure by program and standard object.....	16.7
Revenue	16.8
Appendix	16.9

NATIONAL DEFENCE

Objective

DEFENCE SERVICES PROGRAM

- To ensure the security of Canada and to contribute to the maintenance of world peace.

Use of Appropriations

Vote	Program
DEFENCE SERVICES PROGRAM	
Budgetary	
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$20,163,717,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$13,370,422,055 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes \$ 4,780,103,000
	1c To authorize the transfer of \$5,939,999 from National Defence Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote 1
	Transfer from: Vote 10 5,939,999
	TB Vote 10 ⁽¹⁾ 10,019,332
5	Capital expenditures \$ 1,510,575,000
	5c To authorize the transfer of \$12,028,999 from National Defence Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote 1
	Transfer from Vote 10 12,028,999
10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes. \$ 196,076,945
	10c 1
	196,076,946
	Less transfer to: Vote 1 \$ 5,939,999
	Vote 5 12,028,999
	17,968,998
15	Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board
Stat	Minister of National Defence—Salary and motor car allowance
Stat	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan
Stat	Pensions and other employee benefits—Members of the Canadian Forces
Stat	Contributions to employee benefit plans
	Total program—Budgetary
Non-budgetary	
L15	Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000. (Special Appropriation Act, 1963). (Gross)
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 10 student summer and youth employment.
(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,796,062,332	(21,118,685) ⁽²⁾	4,774,943,647		4,774,943,647	4,732,315,538	42,628,109		4,130,677,853
1,522,604,000		1,522,604,000		1,522,604,000	1,533,099,852	(10,495,852)		1,197,935,385
178,107,948		178,107,948		178,107,948	153,342,909	24,765,039		169,246,593
11,750,000 37,000	1,725	11,750,000 38,725		11,750,000 38,725	11,670,833 38,725	79,167		10,372,000 42,975
14,483	936	15,419		15,419	15,419			13,612
436,781,000	7,533,207	444,314,207		444,314,207	444,314,207			412,203,806
105,937,520	11,229,400	117,166,920		117,166,920	117,166,920			107,237,065
7,051,294,283	(2,353,417)	7,048,940,866		7,048,940,866	6,991,964,403	56,976,463		6,027,729,289
			13,086,217	13,086,217			13,086,217	
7,051,294,283	(2,353,417)	7,048,940,866	13,086,217	7,048,940,866 13,086,217	6,991,964,403	56,976,463	13,086,217	6,027,729,289

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
DEFENCE SERVICES	1982-83	6,991,964	39,502	436,499	31,022	58,270	7,478,253
	1981-82	6,027,729	23,295	297,875	19,485	50,482	6,372,276

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces	1,292,470	1,382,874	791,116	802,427			2,083,586	2,185,301
Maritime forces	1,025,047	1,066,503	247,929	212,429			1,272,976	1,278,932
Air defence forces	528,369	453,913	303,867	314,135			832,236	768,048
Military support forces	681,241	682,419	46,147	59,035			727,388	741,454
Military training services	798,231	675,768	71,586	86,230			869,817	761,998
Scientific, engineering and supply services	390,867	405,849	57,091	55,904			447,958	461,753
Policy direction, operational command and management services	370,628	373,716	12,368	10,286	178,123	153,358	561,119	537,360
Military pensions, pension contributions and other benefits	258,995	258,995			185,319	185,319	444,314	444,314
Contributions to employee benefit plans (civilian)	117,167	117,167					117,167	117,167
	5,463,015	5,417,204	1,530,104	1,540,446	363,442	338,677	7,356,561	7,296,327
<i>Less:</i> revenues credited to the vote	300,120	297,017	7,500	7,346			307,620	304,363
	5,162,895	5,120,187	1,522,604	1,533,100	363,442	338,677	7,048,941	6,991,964
<i>Add:</i> receipts credited to revenue	20,500	39,502					20,500	39,502
<i>Add:</i> accommodation provided without charge by this department	467,653	436,499					467,653	436,499
accommodation provided without charge by Public Works	22,789	31,022					22,789	31,022
other services provided without charge by other departments	59,289	58,270					59,289	58,270
Total cost of program	5,692,126	5,606,476	1,522,604	1,533,100	363,442	338,677	7,578,172	7,478,253

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEFENCE SERVICES PROGRAM			
Grants			
<i>Policy direction, operational command and management services</i>			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	15	15	14
<i>Civil pensions and annuities:</i>			
Mrs Eleanor F Nixon	1	1	1
Mr R P Thompson	9	8	8
Conference of Defence Associations	140	140	122
Army Cadet League of Canada	110	110	96
Air Cadet League of Canada	110	110	96
Navy League of Canada	109	109	96
Royal Canadian Naval Association	8	8	7
Naval Officers Association	22	22	19
Royal Canadian Air Force Association	30	30	26
Royal Canadian Navy Benevolent Fund	9	9	8
Royal Canadian Air Force Benevolent Fund	10	10	9
Canadian Forces Personnel Assistance Fund	10	10	8
Rifle associations	147	147	128
Military and united services institutes	26	18	17
Canadian universities—Military studies	553	532	480
Canadian Institute of Strategic Studies	50	50	50
Research Fellowships—Emergency planning	60		
	1,419	1,329	1,185
Contributions			
<i>Policy direction, operational command and management services</i>			
NATO military budgets and agencies	24,650	14,644	26,679
NATO infrastructure (capital expenditures)	58,171	45,508	60,526
NATO airborne early warning and control system (capital expenditures)	84,500	84,509	75,697
Mutual aid	4,270	4,486	2,725
Contributions to provinces and municipalities for emergency preparedness purposes	5,113	2,882	2,429
<i>Expenditures not required for the current year</i>			20
<i>Military pensions, pension contributions and other benefits</i>			
Payments under Parts I-IV of the Defence Services Pension Continuation Act (R.S. c. D-3)	7,299	7,299	7,526
Payments under the Supplementary Retirement Benefits Act (R.S. c. 43-2nd Supp.)	178,020	178,020	140,532
	362,023	337,348	316,134
Total	363,442	338,677	317,319

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
STANDARD OBJECT			
(1) Salaries and wages	835,870	834,894	764,666
(1) Other personnel costs	148,295	155,026	130,867
(1) Pay of the Forces	2,059,280	2,042,012	1,796,740
(1) Other military personnel costs	115,208	114,980	108,352
(1) Government contribution to military pension funds	258,995	258,995	236,932
(2) Transportation and communications	268,607	263,377	248,002
(3) Information	18,629	19,204	17,703
(4) Professional and special services	298,654	287,320	246,846
(5) Rentals	43,721	48,253	38,605
(6) Purchased repair and upkeep	414,575	413,520	352,065
(7) Utilities, materials and supplies	1,020,538	1,028,402	909,394
(8) Construction and acquisition of land, buildings and works	129,511	112,377	109,574
(9) Construction and acquisition of machinery and equipment	1,352,016	1,353,988	1,029,827
(10) Grants, contributions and other transfer payments	363,442	338,677	317,319
(12) All other expenditures	29,220	25,302	23,782
(1-12) Total	7,356,561	7,296,327	6,330,674
(13) Less: revenues credited to the vote	307,620	304,363	302,945
Total net expenditures	7,048,941	6,991,964	6,027,729

Revenue

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	861,442	984,298
Refunds of previous years' expenditure	8,207,424	9,463,733
Other non-tax revenue	30,433,529	12,847,364
Total	<u>39,502,395</u>	<u>23,295,395</u>
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Canadian Forces housing projects—		
Interest	814,825	
Other accounts—		
Interest on loans to employees posted abroad	<u>46,617</u>	<u>861,442</u>
Refunds of previous years' expenditure:		
Refunds received after audit or adjustment of		
contracts and refunds of advance payments		
on contracts		<u>8,207,424</u>
Other non-tax revenue:		
Includes payments received from United		
Nations in respect of peacekeeping opera-		
tions and from provincial governments for		
humanitarian assistance provided		<u>30,433,529</u>

Appendix

National Defence Working Capital Advance

Imprest Accounts, Standing Advances and Authorized Loans

(Authorized by Vote L20b, Appropriation Act No. 1, 1976, effective 1 April 1976)

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Advances (including standing advances):			Working capital advance	23,851,129	25,087,286
Working capital imprests and Canadian Forces Europe	14,620,154	16,987,616			
Working capital funds	3,197,737	4,664,006			
Standing/petty cash advances	866,974	778,573			
Canadian government services, Lahr, Germany	1,294,389	737,204			
Headquarters controlled advances	1,574,488	1,462,534			
Defence Research Establishments and Emergency Planning Canada	74,495	79,777			
Military Foreign Service Regulations—Posting loans	786,103	377,576			
Military Foreign Service Regulations—Furniture advances	1,436,789				
	23,851,129	25,087,286		23,851,129	25,087,286

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Advances as at beginning of year	25,087,286	21,191,260
Advances issued	120,179,936	119,344,482
	145,267,222	140,535,742
Advances settled	121,416,093	115,448,456
Balance at March 31, 1983	23,851,129	25,087,286

Note: During 1982-83, posting loans yielded interest amounting to \$46,617 which was credited to Non-Tax Revenue—Return on investments.

SECTION 17

1982-83 PUBLIC ACCOUNTS

National Health and Welfare

Department Medical Research Council

CONTENTS

	<i>Page</i>
Use of appropriations	17.4
Total cost of programs—Budgetary	17.8
Programs by activity—Budgetary	17.8
Grants and contributions	17.10
Budgetary expenditure by program and standard object.....	17.13
Revenue	17.14
Appendices.....	17.15

NATIONAL HEALTH AND WELFARE

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

- To provide direction, planning, policy development, advisory and administrative support services to the Department.

HEALTH AND SOCIAL SERVICES PROGRAM

- To develop, promote and support measures designed to preserve and improve the health and social well-being of Canadians.

MEDICAL SERVICES PROGRAM

- To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

- To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

INCOME SECURITY PROGRAM

- To maintain and improve the income security of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM*

- To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

Medical Research Council

Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

* Transferred from the Department of Secretary of State (PC 1982-3074 dated October 1, 1982).

Use of Appropriations

Vote	Program	
DEPARTMENT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan	\$ 35,120,000
	1c To authorize the transfer of \$2,015,999 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 10	2,015,999
	TB Vote 10 ⁽¹⁾	12,888
	TB Vote 30 ⁽¹⁾	387,000
Stat	Minister of National Health and Welfare—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
HEALTH AND SOCIAL SERVICES PROGRAM		
	Budgetary	
5	Operating expenditures	\$ 28,832,000
	5b	3,102,000
	5c To authorize the transfer of \$440,999 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 10	440,999
	TB Vote 5 ⁽¹⁾	291,000
	TB Vote 10 ⁽¹⁾	18,974
10	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs	\$ 103,448,000
	10b	18,901,000
	Transfer from TB Vote 10 ⁽¹⁾	43,583
		122,392,583
	Less transfer to: Vote 1	\$ 2,015,999
	Vote 5	440,999
		2,456,998
Stat	Contributions to provinces and territories for hospital insurance, medical care, and extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10)	
Stat	Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan (R.S. c. C-1) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c.10) including residual payments under the Unemployment Assistance Act (R.S. c. U-1)	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
MEDICAL SERVICES PROGRAM		
	Budgetary	
15	Operating expenditures and contributions	\$ 217,861,000
	15b	48,378,000
	15c To authorize the transfer of \$883,757 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 20	883,757
	TB Vote 5 ⁽¹⁾	1,502,000
	TB Vote 10 ⁽¹⁾	356,990
20	Capital expenditures	\$ 15,328,000
	20b	7,156,000
		22,484,000
	Less: transfer to Vote 15	883,757
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
HEALTH PROTECTION PROGRAM		
	Budgetary	
25	Operating expenditures, the grants listed in the Estimates and contributions	\$ 78,156,000
	25c	3,486,942
	Transfer from TB Vote 10 ⁽¹⁾	79,635
30	Capital expenditures	\$ 6,870,000
	30c	636,000

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
37,535,888		37,535,888		37,535,888	35,077,223	2,458,665		31,288,344
37,000	1,725	38,725		38,725	38,725			42,975
3,310,000	350,900	3,660,900		3,660,900	3,660,900			3,248,198
40,882,888	352,625	41,235,513		41,235,513	38,776,848	2,458,665		34,579,517⁽²⁾
32,684,974		32,684,974		32,684,974	30,228,711	2,456,263		26,547,382
119,935,585		119,935,585		119,935,585	133,896,866	(13,961,281)		101,442,063
4,073,600,000	(13,497,000)	4,060,103,000		4,060,103,000	4,060,103,000			4,263,749,000
2,856,400,000	(24,092,279)	2,832,307,721		2,832,307,721	2,832,307,721			2,297,620,863
2,223,000	235,700	2,458,700		2,458,700	2,458,700			2,250,195
7,084,843,559	(37,353,579)	7,047,489,980		7,047,489,980	7,058,994,998	(11,505,018)		6,717,102,820⁽²⁾
268,981,748		268,981,748		268,981,748	252,557,714	16,424,034		203,361,980
21,600,243		21,600,243		21,600,243	19,530,745	2,069,498		11,844,611
11,326,000	1,200,700	12,526,700		12,526,700	12,526,700			11,452,019
	1,306	1,306		1,306	1,306			111
301,907,991	1,202,006	303,109,997		303,109,997	284,616,465	18,493,532		226,658,721⁽²⁾
81,722,577		81,722,577		81,722,577	79,910,916	1,811,661		71,636,458
7,506,000		7,506,000		7,506,000	7,053,472	452,528		2,113,046

Use of Appropriations—Concluded

Vote		Program		
DEPARTMENT—Concluded				
HEALTH PROTECTION PROGRAM—Concluded				
Budgetary—Concluded				
Stat	Contributions to employee benefit plans			
Stat	Refunds of amounts credited to revenue in previous years			
	Use of appropriations not required for the current year			
	Total program—Budgetary			
INCOME SECURITY PROGRAM				
Budgetary				
35	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan		\$	49,121,000
	35c			964,000
Stat	Family allowance payments (R.S. c. F-1)			
Stat	Old age security payments (R.S. c. O-6)			
Stat	Guaranteed income supplement payments (R.S. c. O-6)			
Stat	Spouse's allowance payments (R.S. c. O-6)			
Stat	Contributions to employee benefit plans			
	Total program—Budgetary			
FITNESS AND AMATEUR SPORT PROGRAM				
Budgetary				
35	Operating expenditures		\$	7,045,000
	35b			374,800
	35c			230,000
	Transfer from TB Vote 10 ⁽¹⁾			21,480
40	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account		\$	42,780,000
	40b			125,200
	40c The grant listed in the Estimates and contributions			9,812,750
	Transfer from TB Vote 10 ⁽¹⁾			13,282
Stat	Contributions to employee benefit plans			
	Total program—Budgetary			
Total Budgetary				
MEDICAL RESEARCH COUNCIL				
Budgetary				
40	Operating expenditures		\$	1,826,000
	40b			409,528
	40c			165,000
45	The grants listed in the Estimates			
Stat	Contributions to employee benefit plans			
	Total program—Budgetary			
Total Budgetary				

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Last year's figures have been adjusted to reflect the transfer of regional personnel resources from the client branches to Departmental Administration Program.

(3) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(4) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
7,441,000	788,800 59,832	8,229,800 59,832		8,229,800 59,832	8,229,800 59,832			7,476,543 56,470 3,219
96,669,577	848,632	97,518,209		97,518,209	95,254,020	2,264,189		81,285,736 ⁽²⁾
50,085,000		50,085,000		50,085,000	47,292,410	2,792,590		44,511,864
2,230,000,000	594,798	2,230,594,798		2,230,594,798	2,230,594,798			2,019,519,887
7,021,000,000	(15,698,166)	7,005,301,834		7,005,301,834	7,005,301,834 ⁽³⁾			6,140,552,077 ⁽³⁾
2,489,000,000	(72,736,858)	2,416,263,142		2,416,263,142	2,416,263,142 ⁽³⁾			2,241,913,982 ⁽³⁾
235,000,000	(13,531,465)	221,468,535		221,468,535	221,468,535 ⁽³⁾			202,843,749 ⁽³⁾
8,292,000	879,000	9,171,000		9,171,000	9,171,000			8,706,664
12,033,377,000	(100,492,691)	11,932,884,309		11,932,884,309	11,930,091,719	2,792,590		10,658,048,223 ⁽²⁾
7,671,280		7,671,280		7,671,280	7,055,810	615,470		7,066,333
52,731,232		52,731,232		52,731,232	51,811,569	919,663		42,326,974
507,000	53,800	560,800		560,800	560,800			412,000
60,909,512	53,800	60,963,312		60,963,312	59,428,179	1,535,133		49,805,307
19,618,590,527	(135,389,207)	19,483,201,320		19,483,201,320	19,467,162,229	16,039,091		17,767,480,324
2,400,528	(58,602) ⁽⁴⁾	2,341,926		2,341,926	2,231,451	110,475		1,675,993
110,908,000		110,908,000		110,908,000	110,907,976	24		98,410,000
150,000	15,900	165,900		165,900	165,900			153,000
113,458,528	(42,702)	113,415,826		113,415,826	113,305,327	110,499		100,238,993
19,732,049,055	(135,431,909)	19,596,617,146		19,596,617,146	19,580,467,556	16,149,590		17,867,719,317

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Services provided without charge by this department	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1982-83	38,777	17			2,732	644	42,136
	1981-82	34,579	545			2,216	403	36,653
HEALTH AND SOCIAL SERVICES	1982-83	7,058,995	6,193	431		1,411	416	7,055,060
	1981-82	6,717,103	427			1,155	364	6,718,195
MEDICAL SERVICES	1982-83	284,616	27,544	2,269	5,397	6,876	2,819	274,433
	1981-82	226,659	32,162		4,819	5,386	2,562	207,264
HEALTH PROTECTION	1982-83	95,254	6,182	1,526	917	10,591	1,451	103,557
	1981-82	81,286	5,941	764		8,860	1,265	86,234
INCOME SECURITY	1982-83	11,930,092	20	1,649		5,907	30,451	11,968,079
	1981-82	10,658,048	9			4,368	19,472	10,681,879
FITNESS AND AMATEUR SPORT	1982-83	59,428	32,337			343	111	27,545
	1981-82	49,805	29,508			304	71	20,672
	1982-83	19,467,162	72,293	5,875	6,314	27,860	35,892	19,470,810
	1981-82	17,767,480	68,592	764	4,819	22,289	24,137	17,750,897
MEDICAL RESEARCH COUNCIL	1982-83	113,305	91			158	32	113,404
	1981-82	100,239	71			133	28	100,329
Total	1982-83	19,580,467	72,384	5,875	6,314	28,018	35,924	19,584,214
	1981-82	17,867,719	68,663	764	4,819	22,422	24,165	17,851,226

Programs by Activity—Budgetary

(in thousands of dollars)

DEPARTMENT	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental executive	4,484	4,032	163	59			4,647	4,091
Policy, planning and information	8,059	6,310	2	54	2,605	2,605	10,666	8,969
Intergovernmental and international affairs	1,263	1,179	5	10	275	275	1,543	1,464
Administrative support	25,220	24,850	617	860			25,837	25,710
	39,026	36,371	787	983	2,880	2,880	42,693	40,234
Less: revenues credited to the vote	1,457	1,457					1,457	1,457
	37,569	34,914	787	983	2,880	2,880	41,236	38,777
Less: receipts credited to revenue	17	17					17	17
Add: accommodation provided without charge by Public Works	2,732	2,732					2,732	2,732
other services provided without charge by other departments	644	644					644	644
Total cost of program	40,928	38,273	787	983	2,880	2,880	44,595	42,136
HEALTH AND SOCIAL SERVICES PROGRAM								
Program administration	5,530	5,416	23	63	44	44	5,597	5,523
Health promotion	12,157	10,834	45	61	18,228	17,760	30,430	28,655
Health services	6,582	5,776		25	4,061,644	4,061,644	4,068,226	4,067,445
Social services development	3,392	3,108	3	7	5,233	5,049	8,628	8,164
Canada Assistance Plan	3,674	3,545	6	2	2,914,463	2,929,076	2,918,143	2,932,623
New Horizons	3,728	3,845	4	6	12,734	12,734	16,466	16,585
	35,063	32,524	81	164	7,012,346	7,026,307	7,047,490	7,058,995
Less: receipts credited to revenue	6,193	6,193					6,193	6,193
Add: services provided without charge by this department	431	431					431	431
accommodation provided without charge by Public Works	1,411	1,411					1,411	1,411
other services provided without charge by other departments	416	416					416	416
Total cost of program	31,128	28,589	81	164	7,012,346	7,026,307	7,043,555	7,055,060

Programs by Activity—Budgetary—Continued
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
MEDICAL SERVICES PROGRAM								
Program administration	8,063	10,171	356	329			8,419	10,500
Indian health services	139,420	134,899	9,100	9,986	45,495	33,247	194,015	178,132
Northern health services	61,017	58,854	11,514	8,695	2,647	2,506	75,178	70,055
Civil aviation medicine	2,234	2,205	302	91			2,536	2,296
Public service health	8,188	9,009	221	339			8,409	9,348
Immigration medical services	4,242	5,301	37	6			4,279	5,307
Quarantine and regulatory services	1,731	1,354	9	27			1,740	1,381
Prosthetic services	4,057	3,495	50	48	1,995	1,995	6,102	5,538
Emergency services	2,421	2,049	11	10			2,432	2,059
	231,373	227,337	21,600	19,531	50,137	37,748	303,110	284,616
Less: receipts credited to revenue	27,544	27,544					27,544	27,544
Add: services provided without charge by this department	2,269	2,269					2,269	2,269
accommodation provided without charge by this department	5,397	5,397					5,397	5,397
accommodation provided without charge by Public Works	6,876	6,876					6,876	6,876
other services provided without charge by other departments	2,819	2,819					2,819	2,819
Total cost of program	221,190	217,154	21,600	19,531	50,137	37,748	292,927	274,433
HEALTH PROTECTION PROGRAM								
Program administration	8,572	8,580	996	775			9,568	9,355
Food quality and hazards	24,187	24,099	2,630	2,453	15	15	26,832	26,567
Drug quality and hazards	33,676	32,463	2,069	2,031			35,745	34,494
Environmental quality and hazards	13,642	13,055	1,094	1,119	1,024	965	15,760	15,139
Laboratory health surveillance	8,874	9,004	717	675	22	20	9,613	9,699
	88,951	87,201	7,506	7,053	1,061	1,000	97,518	95,254
Less: receipts credited to revenue	6,182	6,182					6,182	6,182
Add: services provided without charge by this department	1,526	1,526					1,526	1,526
accommodation provided without charge by this department	917	917					917	917
accommodation provided without charge by Public Works	10,591	10,591					10,591	10,591
other services provided without charge by other departments	1,451	1,451					1,451	1,451
Total cost of program	97,254	95,504	7,506	7,053	1,061	1,000	105,821	103,557
INCOME SECURITY PROGRAM								
Program administration	6,260	6,525	163	17			6,423	6,542
Canada Pension Plan	29,525	22,052	157	139			29,682	22,191
Family allowances	17,755	19,159	75	117	2,230,595	2,230,595	2,248,425	2,246,871
Old age security	36,845	39,425	194	250	9,643,033	9,643,033	9,680,072	9,682,708
	90,385	87,161	589	523	11,873,628	11,873,628	11,964,602	11,961,312
Less: revenues credited to the vote	31,516	31,036	202	184			31,718	31,220
	58,869	56,125	387	339	11,873,628	11,873,628	11,932,884	11,930,092
Less: receipts credited to revenue	20	20					20	20
Add: services provided without charge by this department	1,649	1,649					1,649	1,649
accommodation provided without charge by Public Works	5,907	5,907					5,907	5,907
other services provided without charge by other departments	30,451	30,451					30,451	30,451
Total cost of program	96,856	94,112	387	339	11,873,628	11,873,628	11,970,871	11,968,079
FITNESS AND AMATEUR SPORT PROGRAM								
Program administration	8,200	7,577	32	39			8,232	7,616
Amateur sport					46,317	45,405	46,317	45,405
Fitness					6,414	6,407	6,414	6,407
	8,200	7,577	32	39	52,731	51,812	60,963	59,428
Less: receipts credited to revenue					32,337	32,337	32,337	32,337
Add: accommodation provided without charge by Public Works	343	343					343	343
other services provided without charge by other departments	111	111					111	111
Total cost of program	8,654	8,031	32	39	20,394	19,475	29,080	27,545

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MEDICAL RESEARCH COUNCIL								
Administration	2,352	2,382	156	15			2,508	2,397
Grants and scholarships					110,908	110,908	110,908	110,908
	2,352	2,382	156	15	110,908	110,908	113,416	113,305
<i>Less: receipts credited to revenue</i>						91		91
<i>Add: accommodation provided without charge by Public Works</i>	158	158					158	158
<i>other services provided without charge by other departments</i>	32	32					32	32
Total cost of program	2,542	2,572	156	15	110,908	110,817	113,606	113,404

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Policy, planning and information</i>			
Grant to the Institute for Social and Economic Research at the University of Manitoba	185	185	165
<i>Expenditures not required for the current year</i>			25
<i>Intergovernmental and international affairs</i>			
Grant to the United Nations Fund for Drug Abuse Control	275	275	250
<i>Expenditures not required for the current year</i>	460	460	25
			465
Contributions			
<i>Policy, planning and information</i>			
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	2,420	2,420	2,070
	2,880	2,880	2,535
HEALTH AND SOCIAL SERVICES PROGRAM			
Grants			
<i>Health promotion</i>			
<i>Expenditures not required for the current year</i>			9,455
<i>Health services</i>			
Grants to national voluntary health organizations to assist with the operating costs of national offices	442	442	442
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	1,099	1,099	1,099
<i>Social services development</i>			
Grants to national voluntary social service organizations to assist with the operating costs of national offices	1,659	1,659	1,659
	3,200	3,200	12,655
Contributions			
<i>Program administration</i>			
Contributions to organizations for the employment of youths and summer students	44	44	
<i>Health promotion</i>			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	14,155	14,092	1,695
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	4,073	3,668	2,079
<i>Expenditures not required for the current year</i>			1,535
<i>Health services</i>			
Contributions to provinces and territories under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977:			
Hospital Insurance Program	2,406,387	2,406,387	2,636,353
Medical Care Program	828,518	828,518	907,692
Extended Health Care Services Program	825,198	825,198	719,704
<i>Expenditures not required for the current year</i>			25,601

Grants and Contributions—Continued

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Continued			
HEALTH AND SOCIAL SERVICES PROGRAM—Concluded			
Contributions—Concluded			
<i>Social services development</i>			
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,299	3,115	3,256
Contribution to the Canadian Rehabilitation Council for the Disabled	200	200	300
Contribution to the Canadian Council on Social Development for the purpose of organizing a second Canadian Conference on day care	75	75	
Expenditures not required for the current year			823
<i>Canada Assistance Plan</i>			
Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 including residual payments under the Unemployment Assistance Act	2,832,307	2,832,307	2,297,621
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	44,681	55,554	39,288
Services to young offenders in the provinces of New Brunswick, Quebec, Ontario, British Columbia and the Yukon Territory—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	37,400	41,205	27,304
Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	10	18
<i>New Horizons</i>			
Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	12,734	12,734	12,381
	7,009,146	7,023,107	6,675,650
	7,012,346	7,026,307	6,688,305
MEDICAL SERVICES PROGRAM			
Contributions			
<i>Indian health services</i>			
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	5,143	4,295	3,644
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	853	850	725
Contributions to Indian Bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	17,736	14,969	11,976
Contributions to Indian Bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	18,752	11,362	3,314
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	950	950	950
Contributions to the Indian Bands or organizations of Alberta towards the cost of capital construction	1,750	524	150
Contributions to organizations for the employment of youths and summer students	311	297	254
<i>Northern health services</i>			
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	77	77	68
Contributions to Indian Bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	1,351	1,351	152
Contributions to Indian Bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	111	75	59
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	23		
Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital	1,070	996	
Contributions to organizations for the employment of youths and summer students	15	7	6
<i>Prosthetic services</i>			
Contribution to the Sunnybrook Hospital for the transfer of the prosthetic service centre and the factory	1,995	1,995	
Expenditures not required for the current year	50,137	37,748	175
			21,473
HEALTH PROTECTION PROGRAM			
Grants			
<i>Food quality and hazards</i>			
National Food Distribution Centre	15	15	15
Expenditures not required for the current year			30
<i>Environmental quality and hazards</i>			
International Commission on Radiological Protection	5	5	5
	20	20	50

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
HEALTH PROTECTION PROGRAM—Concluded			
Contributions			
<i>Environmental quality and hazards</i>			
World Health Organization	50	50	50
Organizations conducting research on toxic chemicals	50		50
Contribution to the International Agency for Research on Cancer	919	910	713
<i>Laboratory health surveillance</i>			
Contributions to organizations for the employment of youths and summer students	22	20	
	1,041	980	813
	1,061	1,000	863
INCOME SECURITY PROGRAM			
Grants			
<i>Family allowances</i>			
Family allowance payments	2,230,595	2,230,595	2,019,520
<i>Old age security</i>			
Old age security payments	7,005,302	7,005,302	6,140,552
Guaranteed income supplement payments	2,416,263	2,416,263	2,241,914
Spouse's allowance payments	221,468	221,468	202,844
	11,873,628	11,873,628	10,604,830
FITNESS AND AMATEUR SPORT PROGRAM			
Grants			
<i>Program administration</i>			
Expenditures not required for the current year			5,000
<i>Amateur sport</i>			
Grant to the XV Olympic Winter Games Organizing Committee—Calgary, Alberta	5,000	5,000	
	5,000	5,000	5,000
Contributions			
<i>Amateur sport</i>			
Contributions towards the administrative and project costs of national sport governing bodies to assist in the promotion and development of amateur sport for Canadians	18,109	17,870	14,667
Payments in accordance with agreements with sponsoring organizations for Employment Initiatives Project	2,063	1,413	
Contribution to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	3,750	3,750	3,220
Contributions towards the administrative and operational costs of national multi-sport co-ordinating bodies and other services agencies	6,050	6,027	5,821
Contributions towards the academic, living and training expenses of outstanding amateur athletes	3,232	3,232	2,567
Contributions to organizations for the employment of youths and summer students	13	13	
Payments in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada	8,100	8,100	4,850
<i>Fitness</i>			
Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	5,639	5,632	2,390
Contribution to the operating expenses of Participation's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	775	775	700
<i>Recreation</i>			
Expenditures not required for the current year			3,112
	47,731	46,812	37,327
	52,731	51,812	42,327
	18,992,783	18,993,375	17,360,333
MEDICAL RESEARCH COUNCIL			
Grants			
<i>Grants and scholarships</i>			
Grants and scholarships in aid of research	110,908	110,908	98,410
Total	19,103,691	19,104,283	17,458,743

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Health and Social Services Program	Medical Services Program	Health Protection Program	Income Security Program	Fitness and Amateur Sport Program	Subtotal	Medical Research Council	Total
(1) Salaries and wages.....	25,861 23,981 <i>21,749</i>	17,798 17,591 <i>15,493</i>	88,126 86,143 <i>74,843</i>	57,653 56,583 <i>50,591</i>	64,430 62,930 <i>57,620</i>	3,919 3,383 <i>2,783</i>	257,787 250,611 <i>223,079</i>	1,361 1,257 <i>1,010</i>	259,148 251,868 <i>224,089</i>
(1) Other personnel costs.....	3,677 3,712 <i>3,230</i>	2,459 2,479 <i>2,268</i>	20,675 21,706 <i>18,573</i>	8,230 8,337 <i>7,552</i>	9,702 9,784 <i>9,217</i>	561 561 <i>412</i>	45,304 46,579 <i>41,252</i>	166 166 <i>153</i>	45,470 46,745 <i>41,405</i>
(2) Transportation and communications	2,457 2,345 <i>2,077</i>	3,442 3,321 <i>2,756</i>	38,679 35,127 <i>29,375</i>	3,445 3,449 <i>3,169</i>	7,244 6,762 <i>5,563</i>	1,048 1,011 <i>754</i>	56,315 52,015 <i>43,694</i>	342 415 <i>283</i>	56,657 52,430 <i>43,977</i>
(3) Information.....	708 686 <i>540</i>	5,141 4,381 <i>4,322</i>	234 178 <i>85</i>	371 258 <i>258</i>	1,222 1,500 <i>1,474</i>	908 444 <i>370</i>	8,584 7,447 <i>7,049</i>	64 83 <i>68</i>	8,648 7,530 <i>7,117</i>
(4) Professional and special services.....	3,901 3,133 <i>2,904</i>	5,448 3,892 <i>3,115</i>	41,115 39,097 <i>31,591</i>	11,578 11,036 <i>9,719</i>	3,796 3,249 <i>4,521</i>	1,285 1,532 <i>2,411</i>	67,123 61,939 <i>54,261</i>	198 211 <i>202</i>	67,321 62,150 <i>54,463</i>
(5) Rentals	296 236 <i>213</i>	143 53 <i>56</i>	2,086 2,417 <i>1,961</i>	504 322 <i>292</i>	1,206 535 <i>462</i>	64 31 <i>45</i>	4,299 3,594 <i>3,029</i>	42 22 <i>8</i>	4,341 3,616 <i>3,037</i>
(6) Purchased repair and upkeep	759 740 <i>995</i>	32 30 <i>33</i>	1,276 1,495 <i>1,618</i>	1,086 1,924 <i>1,558</i>	76 184 <i>151</i>	33 142 <i>47</i>	3,262 4,515 <i>4,402</i>	84 75 <i>10</i>	3,346 4,590 <i>4,412</i>
(7) Utilities, materials and supplies	1,325 1,504 <i>1,347</i>	565 747 <i>662</i>	38,779 41,055 <i>35,253</i>	6,014 5,727 <i>5,102</i>	2,682 2,129 <i>2,242</i>	382 473 <i>598</i>	49,747 51,635 <i>45,206</i>	102 153 <i>85</i>	49,849 51,788 <i>45,291</i>
(8) Construction and acquisition of land, buildings and works			18,770 13,158 <i>8,498</i>	7	131		18,901 13,165 <i>8,498</i>		18,901 13,165 <i>8,498</i>
(9) Construction and acquisition of machinery and equipment	787 983 <i>224</i>	81 164 <i>71</i>	2,830 6,373 <i>3,346</i>	7,506 6,534 <i>2,113</i>	458 523 <i>585</i>	32 39 <i>58</i>	11,694 14,616 <i>6,397</i>	149 15 <i>10</i>	11,843 14,631 <i>6,407</i>
(10) Grants, contributions and other transfer pay- ments	2,880 2,880 <i>2,535</i>	7,012 7,026,307 <i>6,688,305</i>	50,137 37,748 <i>21,473</i>	1,061 1,000 <i>863</i>	11,873,628 11,873,628 <i>10,604,830</i>	52,731 51,812 <i>42,327</i>	18,992,783 18,993,375 <i>17,360,333</i>	110,908 110,908 <i>98,410</i>	19,103,691 19,104,281 <i>17,458,743</i>
(12) All other expenditures	42 34 <i>41</i>	35 30 <i>22</i>	403 119 <i>41</i>	70 77 <i>69</i>	27 88 <i>23</i>		577 348 <i>196</i>		577 348 <i>196</i>
1-12) Total	42,693 40,234 <i>35,855</i>	7,047,490 7,058,995 <i>6,717,103</i>	303,110 284,616 <i>226,659</i>	97,518 95,254 <i>81,286</i>	11,964,602 11,961,312 <i>10,686,688</i>	60,963 59,428 <i>49,805</i>	19,516,376 19,499,839 <i>17,797,396</i>	113,416 113,305 <i>100,239</i>	19,629,792 19,613,144 <i>17,897,635</i>
(13) Less: revenues credited to the vote	1,457 1,457 <i>1,276</i>				31,718 31,220 <i>28,640</i>		33,175 32,677 <i>29,916</i>		33,175 32,677 <i>29,916</i>
Total net expenditures	41,236 38,777 <i>34,579</i>	7,047,490 7,058,995 <i>6,717,103</i>	303,110 284,616 <i>226,659</i>	97,518 95,254 <i>81,286</i>	11,932,884 11,930,092 <i>10,658,048</i>	60,963 59,428 <i>49,805</i>	19,483,201 19,467,162 <i>17,767,480</i>	113,416 113,305 <i>100,239</i>	19,596,617 19,580,467 <i>17,867,719</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82	1982-83	1981-82
	\$	\$	\$	\$
DEPARTMENT				
Summary				
Non-Tax Revenue—				
Refunds of previous years' expenditure.....	7,936,887	1,895,812		
Services and service fees.....	26,739,806	31,713,144		
Privileges, licences and permits.....	9,225	9,450		
Proceeds from sales.....	343,085	292,039		
Other non-tax revenue.....	37,263,802	34,681,718		
Total.....	72,292,805	68,592,163		
	1982-83			
	\$	\$		
Details				
Non-Tax Revenue—				
Refunds of previous years' expenditure:				
Administration.....	13,131			
Medical services.....	1,054,470			
Health protection.....	35,753			
Health and social services.....	6,185,635			
Income security.....	18,853			
Fitness and amateur sport.....	455,323			
Adjustment to prior year's Payables at				
Year End (PAYE).....	173,722			
		7,936,887		
Services and service fees:				
Administration—				
Staff accommodation.....	3,321			
Medical services—Provision of medical				
services \$24,614,004				
Inpatient services—Provincial and				
territorial plans.....	13,697,048			
Inpatient services—Non-residents of				
province or territory.....	567,493			
Inpatient services—Other.....	191,809			
Outpatient services—Provincial and				
territorial plans.....	2,083,449			
Outpatient services—Uninsured resi-				
dents.....	1,590,666			
Outpatient services—Other.....	274,143			
Professional fees—Inpatients.....	356,164			
Professional fees—Outpatients.....	1,351,489			
Cost sharing agreements.....	2,466,044			
Prosthetic services.....	1,956,856			
Miscellaneous.....	78,843			
Medical services—Services and service				
fees \$1,330,514				
Staff accommodation.....	1,094,589			
Concessions.....	106,301			
Miscellaneous.....	129,624			
Health protection \$791,967				
Radiation dosimetry services.....	791,682			
Miscellaneous.....	285			
		26,739,806		
Privileges, licences and permits:				
Health protection.....		9,225		
Proceeds from sales:				
Medical services \$343,085				
Dietary revenue.....	214,060			
Pharmacy revenue.....	106,732			
Miscellaneous.....	22,293			
		343,085		
Other non-tax revenue:				
Administration.....	162			
Medical services.....	32,204			
Health protection \$5,345,007				
Food and drug penalties.....	312,446			
Opium and narcotic penalties.....	3,794,924			
Opium and narcotic services.....	1,233,478			
Other.....	4,159			
Health and social services.....	3,873			
Income security.....	1,149			
Fitness and amateur sport—				
Proceeds from Federal-Provincial				
Agreement on lotteries.....	31,881,407			
		37,263,802		

Appendix 1

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND
THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1983 and the statement of operations and balance of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1983 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
May 27, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Cash	7,681	2,206	Provision for scientist awards (Note 4)	267,500	362,500
Accrued interest	13,959	14,576	BALANCE OF FUND		
Investment in Canada bonds (Note 3)	466,138	546,138	Balance at end of year	220,278	200,420
	487,778	562,920		487,778	562,920

Approved by the Board:

JACK DUCHARME
Chairman

MARY ANNE LIPKE
Secretary

Appendix 1—Concluded

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—Concluded

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Interest income	49,403	54,466
Refunds of unspent awards	1,520	
Cancelled awards		140,000
	50,923	194,466
Expenses		
Loss on sale of Canada bonds	30,250	6,150
Scientist awards		125,000
Other	815	187
	31,065	131,337
Excess of revenue over expenses for the year	19,858	63,129
Balance of Fund at beginning of the year	200,420	137,291
Balance of Fund at end of the year	220,278	200,420

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1983

1. Authority and objectives

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, was also established by the Act to manage and administer the Fund in accordance with and subject to the Act.

2. Accounting policies

Investment in Canada bonds

The investment in Canada bonds is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold. Interest income is recorded on an accrual basis.

Scientist awards

Scientist awards are provided for in the year the awards are approved. Any subsequent increases and decreases to existing awards are accounted for in the year these increases or decreases are approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received.

Services provided without charge

The Medical Research Council provides to the Board without charge such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Investment in Canada bonds

	1983	1982
	\$	\$
Par value	494,000	594,000
Cost	466,138	546,138
Market value	461,095	437,660

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The bonds held at March 31, 1983 bear interest at rates ranging from 5¼% to 12½% per annum.

4. Provision for scientist awards

	1983	1982
	\$	\$
Payable in the year ended March 31:		
1983		95,000
1984	95,000	95,000
1985	85,000	85,000
1986	50,000	50,000
1987	37,500	37,500
	267,500	362,500

Appendix 2

Medical Research Council

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL

AND

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.

MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 29, 1983

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Grants and scholarships		
Grants	89,547,024	80,277,537
Awards	19,734,146	16,607,016
Research promotion	1,626,806	1,525,447
	110,907,976	98,410,000
Administration		
Salaries and wages	1,256,714	1,010,391
Employee benefits	186,500	171,000
Travel	320,826	230,341
Professional and special services	211,442	202,176
Office accommodation	158,000	133,000
Printing, stationery and office supplies	153,031	85,430
Maintenance and rental of equipment	97,434	17,523
Communications	94,090	52,418
Publications	82,944	67,893
Furniture and equipment	14,970	9,821
Accounting and cheque issue services	10,900	9,700
	2,586,851	1,989,693
Total expenditure	113,494,827	100,399,693
Provided for by:		
Parliamentary appropriations (Note 3)		
Department of National Health and Welfare		
Vote 45 (1982—Vote 40)—Grants	110,907,976	98,410,000
Vote 40 (1982—Vote 35)—		
Operating expenditures	2,231,451	1,617,391
Statutory—Contributions to employee benefit plans	165,900	153,000
	113,305,327	100,180,391
Government departments which provided services without charge	189,500	160,700
	113,494,827	100,341,091
Expenditure in excess of parliamentary appropriation (Note 3)		58,602
	113,494,827	100,399,693

Approved by Management:

MR. A. BELLIVEAU
Director, Corporate Management

Approved by the Council:

DR. PIERRE BOIS
President

Appendix 2—Concluded

Medical Research Council—Concluded

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objective

The Council was established in 1969 by the Medical Research Council Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

2. Accounting policies

Grants and scholarships

Grants and scholarships are charged to expenditure when disbursed.

Administration expenditure

Administration expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Employee termination benefits and vacation pay are charged to administration expenditure when disbursed.

Purchases of furniture and equipment are recorded as administration expenditure in the year of acquisition.

Amounts for services provided without charge by government departments are included in administration expenditure.

3. Parliamentary appropriations

Unused parliamentary appropriations, which lapsed, amounted to \$24 in respect of Vote 45 and \$106,781 in respect of Vote 40.

During the year ended March 31, 1982, the Council expended \$58,602 in excess of the parliamentary appropriation for operating expenditures due solely to the inclusion of debts which had been incurred, but unpaid, as at that date. Under Treasury Board directions for Payables At Year End, a reserved allotment was established for the year ended March 31, 1983 from that year's appropriation which was used for the sole purpose of providing payment authority for the expenditure in excess of the 1982 appropriation.

4. Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to \$91,310 (1982—\$70,953) were remitted to the Receiver General for Canada and are not included in the statement of expenditure.

5. Commitments

The Council is committed to disburse grants and scholarships, subject to the provision of funds by Parliament, as follows:

	1983	1982
	(in thousands of dollars)	
1982-83		108,262
1983-84	113,972	58,015
1984-85	74,470	23,997
1985-86	40,875	6,495
1986-87	18,790	4,983
1987-88	11,493	3,040
1988-89	4,037	
	263,637	204,792

6. Trust funds

In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations have been received but were not earmarked for specific projects. The donations and interest received and grants paid are not included in the statement of expenditure. The transactions in these funds for the year ended March 31 were as follows:

	1983	1982
	\$	\$
Balance at beginning of the year	90,017	82,409
Interest received	10,818	13,408
Grants paid	(3,100)	(5,800)
Balance at end of the year, represented by deposit with Receiver General for Canada	97,735	90,017

SECTION 18

1982-83 PUBLIC ACCOUNTS

National Revenue

Customs and Excise Taxation

CONTENTS

	<i>Page</i>
Use of appropriations	18.4
Total cost of programs—Budgetary	18.5
Programs by activity—Budgetary	18.6
Grants and contributions	18.6
Budgetary expenditure by program and standard object.....	18.7
Revenue	18.8

NATIONAL REVENUE

Customs and Excise

Objective

- To achieve compliance with all legislative provisions for which Customs and Excise has administrative responsibility.

Taxation

Objective

- To administer and enforce the Income Tax Act, various Federal and Provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Acts and various provincial tax credit plans.

Use of Appropriations

Vote	Program	
CUSTOMS AND EXCISE		
	Budgetary	
1	Program expenditures	\$ 313,677,000
	1c	1,334,000
	Transfer from: TB Vote 10 ⁽¹⁾	19,444
	TB Vote 30 ⁽¹⁾	468,000
Stat	Minister of National Revenue—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Total program—Budgetary	
TAXATION		
	Budgetary	
5	Program expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971	\$ 481,013,000
	5b	4,443,000
	5c	1,260,000
	Transfer from: TB Vote 5 ⁽¹⁾	10,403,000
	TB Vote 10 ⁽¹⁾	15,036
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
315,498,444		315,498,444		315,498,444	308,653,523	6,844,921		286,345,091
37,000	1,725	38,725		38,725	38,725			42,975
34,719,000	3,680,200	38,399,200		38,399,200	38,399,200			35,282,000
	3,957	3,957		3,957	3,957			5,474
350,254,444	3,685,882	353,940,326		353,940,326	347,095,405	6,844,921		321,675,540
497,134,036		497,134,036		497,134,036	490,853,150	6,280,886		435,766,685
55,983,000	5,934,200	61,917,200		61,917,200	61,917,200			58,425,000
	123,568	123,568		123,568	123,568			99,810
	57	57		57	57			
553,117,036	6,057,825	559,174,861		559,174,861	552,893,975	6,280,886		494,291,495
903,371,480	9,743,707	913,115,187		913,115,187	899,989,380	13,125,807		815,967,035

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less:	Add:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Accommodation provided without charge by this department	Accommodation provided without charge by Public Works	Other services provided without charge by other departments	
CUSTOMS AND EXCISE.....	1982-83	347,095	15,835	1,825	26,200	8,343	367,628
	1981-82	321,676	15,653	1,560	23,140	7,226	337,949
TAXATION	1982-83	552,894	10,113		57,647	18,063	618,491
	1981-82	494,291	9,472		37,902	14,318	537,039
Total	1982-83	899,989	25,948	1,825	83,847	26,406	986,119
	1981-82	815,967	25,125	1,560	61,042	21,544	874,988

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CUSTOMS AND EXCISE								
Compliance facilitation	156,073	159,572	795	1,866			156,868	161,438
Compliance verification and enforcement	89,072	98,186	468	163			89,540	98,349
Dispute settlement.....	8,001	8,012	68	13			8,069	8,025
Administration	97,181	76,840	2,282	2,443			99,463	79,283
	350,327	342,610	3,613	4,485			353,940	347,095
<i>Less: receipts credited to revenue</i>	<i>17,000</i>	<i>15,835</i>					<i>17,000</i>	<i>15,835</i>
<i>Add: accommodation provided without charge by this department</i>	<i>1,825</i>	<i>1,825</i>					<i>1,825</i>	<i>1,825</i>
<i>accommodation provided without charge by Public Works</i>	<i>26,200</i>	<i>26,200</i>					<i>26,200</i>	<i>26,200</i>
<i>other services provided without charge by other departments</i>	<i>8,343</i>	<i>8,343</i>					<i>8,343</i>	<i>8,343</i>
Total cost of program	369,695	363,143	3,613	4,485			373,308	367,628
TAXATION								
Returns processing	211,351	213,545	1,667	2,666			213,018	216,211
Enforcement	278,088	264,974	1,116	3,027			279,204	268,001
Notice of objections and appeals	14,851	16,198		2			14,851	16,200
Administration	42,669	40,566	1,268	3,760	55	46	43,992	44,372
Contributions to employee benefit plans.....	61,917	61,917					61,917	61,917
	608,876	597,200	4,051	9,455	55	46	612,982	606,701
	53,807	53,807					53,807	53,807
<i>Less: revenues credited to the vote</i>	<i>555,069</i>	<i>543,393</i>	<i>4,051</i>	<i>9,455</i>	<i>55</i>	<i>46</i>	<i>559,175</i>	<i>552,894</i>
	14,675	10,113					14,675	10,113
<i>Add: accommodation provided without charge by Public Works</i>	<i>57,647</i>	<i>57,647</i>					<i>57,647</i>	<i>57,647</i>
<i>other services provided without charge by other departments</i>	<i>18,063</i>	<i>18,063</i>					<i>18,063</i>	<i>18,063</i>
Total cost of program	616,104	608,990	4,051	9,455	55	46	620,210	618,491

Grants and Contributions

(in thousands of dollars)

	1982-83		1982-83		1981-82	
	Appropriations		Expenditures		Expenditures	
TAXATION						
Contributions						
<i>Administration</i>						
Inter-American Centre of Tax Administrators	38		37		31	
Commonwealth Association of Tax Administrators	17		9		8	
Total	55		46		39	

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages	267,300 261,816 <i>241,994</i>	442,379 438,677 <i>396,135</i>	709,679 700,493 <i>638,129</i>
(1) Other personnel costs	40,972 40,635 <i>37,139</i>	62,039 62,105 <i>58,638</i>	103,011 102,740 <i>95,777</i>
(2) Transportation and communications	17,750 15,581 <i>15,169</i>	52,641 48,111 <i>39,004</i>	70,391 63,692 <i>54,173</i>
(3) Information	1,729 2,219 <i>1,523</i>	3,045 2,676 <i>2,846</i>	4,774 4,895 <i>4,369</i>
(4) Professional and special services	8,151 8,117 <i>5,981</i>	12,917 12,068 <i>10,352</i>	21,068 20,185 <i>16,333</i>
(5) Rentals	3,773 4,534 <i>3,761</i>	11,346 9,371 <i>8,452</i>	15,119 13,905 <i>12,213</i>
(6) Purchased repair and upkeep	3,765 3,098 <i>3,432</i>	1,692 2,458 <i>1,939</i>	5,457 5,556 <i>5,371</i>
(7) Utilities, materials and supplies	6,430 6,390 <i>7,222</i>	22,780 21,719 <i>22,233</i>	29,210 28,109 <i>29,455</i>
(8) Construction and acquisition of land, buildings and works	942 979 <i>536</i>		942 979 <i>536</i>
(9) Construction and acquisition of machinery and equipment	2,671 3,506 <i>4,856</i>	4,051 9,455 <i>6,000</i>	6,722 12,961 <i>10,856</i>
(10) Grants, contributions and other transfer payments		55 46 <i>39</i>	55 46 <i>39</i>
(12) All other expenditures	457 220 <i>63</i>	37 15 <i>127</i>	494 235 <i>190</i>
(1-12) Total	353,940 347,095 <i>321,676</i>	612,982 606,701 <i>545,763</i>	966,922 953,796 <i>867,441</i>
(13) Less: revenues credited to the vote		53,807 53,807 <i>51,474</i>	53,807 53,807 <i>51,474</i>
Total net expenditures	353,940 347,095 <i>321,676</i>	559,175 552,894 <i>494,291</i>	913,115 899,989 <i>815,967</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83
	\$	\$		\$
CUSTOMS AND EXCISE				
Summary				
Tax Revenue—			Tax Revenue—Concluded	
Sales tax	5,893,850,417	6,184,704,444	Other excise taxes: penalties,	
Customs import duties	2,830,757,253	3,438,630,217	\$14,913,638; miscellaneous,	
Excise duties	1,274,188,932	1,174,912,221	\$663,327.	
Natural gas and gas liquids tax	1,264,274,599	998,387,664	Manufacturers' taxes: cigarettes,	
Excise tax—Gasoline	505,073,883	542,383,170	\$495,599,480; cigars, \$7,587,125;	
Refunds excise tax—Gasoline	(97,653,839)	(105,934,664)	tobacco, \$18,288,311; jewellery,	
Other excise taxes	685,471,886	563,898,058	\$43,931,722; lighters,	
	<u>12,355,963,131</u>	<u>12,796,981,110</u>	\$3,554,340; automobiles,	
Non-Tax Revenue—			\$989,904; matches, \$887,280;	
Return on investments	95,314	76,209	playing cards, \$1,859,184; coin	
Refunds of previous years' expendi-			games, \$5,871,212; smokers'	
ture	138,966	135,175	accessories, \$510,587; automotive	
Services and service fees	1,820,651	1,673,603	air conditioners, \$19,698,400;	
Privileges, licences and permits	264,346	244,833	wines, \$72,677,444	687,031,954
Proceeds from sales	2,270,085	2,002,859	Less: drawbacks, \$483,727 and	
Other non-tax revenue	11,245,802	11,520,155	refunds, \$1,076,341	1,560,068
	<u>15,835,164</u>	<u>15,652,834</u>		<u>685,471,886</u>
Total	<u>12,371,798,295</u>	<u>12,812,633,944</u>		
			Drawbacks relate to tax paid in	
	1982-83		respect of both imported or domesti-	
	\$	\$	cally manufactured goods exported.	
Details				
Tax Revenue—			Non-Tax Revenue—	
Sales tax: on domestic goods,			Return on investments:	
\$5,079,655,052; on imports,			Other accounts—	
\$1,093,698,940	6,173,353,992		Rentals of public buildings and	
Less: drawbacks, \$12,040,378 and			properties	95,314
refunds, \$267,463,197	<u>279,503,575</u>		Refunds of previous years' expendi-	
		5,893,850,417	ture: refunds of previous years' ex-	
Drawbacks relate to tax paid in			pense, \$93,081; adjustment to	
respect of both imported and domesti-			prior year's Payables at Year End	
cally manufactured goods exported.			(PAYE), \$45,885	138,966
Customs import duties	3,288,225,143		Services and service fees: cartage,	
Less: drawbacks, \$252,371,931 and			\$9,381; customs warehouse annual	
refunds, \$205,095,959	<u>457,467,890</u>		licence fees, \$340,800; storage	
		2,830,757,253	charges, \$46,028; special service	
Drawbacks consist of home con-			fees, \$1,424,442	1,820,651
sumption drawback claims amounting			Storage charges were for goods	
to \$35,443,585 and export drawback			warehoused for examination and not	
claims of \$216,928,346.			cleared within the prescribed period.	
Excise duties: spirits, \$463,457,093;			Privileges, licences and permits:	
beer, \$293,319,678; Canadian raw			brokers' licences	264,346
leaf tobacco, \$13,299; cigarettes,			Proceeds from sales: copies of docu-	
\$501,568,077; cigars, \$1,116,218;			ments, \$41,779; sale of unclaimed	
manufactured tobacco,			goods, seals, etc., \$1,375,975; spirit	
\$11,252,083; licences, \$32,952;			age labels, \$626,518; cloth, accesso-	
unmatured spirits, \$3,499,293	1,274,258,693		ries, \$225,813	2,270,085
Less: drawbacks, \$2,605 and refunds,			Other non-tax revenue: customs	
\$67,156	<u>69,761</u>		penalties, \$515,409; customs sei-	
		1,274,188,932	zures, \$1,002,683; sundries,	
Drawbacks relate chiefly to spirits			\$811,102; port seizures, \$6,519,349;	
sold and delivered to universities or			investigation services seizures,	
scientific and research laboratories for			\$2,397,259	11,245,802
scientific purposes only and to bona			The revenues from customs and	
fide public hospitals for medical pur-			excise seizures were derived mainly	
poses only and to beer exported or			from seizures under provisions of the	
delivered to ships' stores.			Customs Act, c. 58, R.S., as amended,	
Natural gas and gas liquids tax:			and the Excise Act, c. 99, as	
Natural gas	1,097,735,061		amended.	
Natural gas liquids	167,125,816		Non-tax revenue figures shown are	
Less: refunds	<u>586,278</u>		net of refunds.	
		1,264,274,599		

Revenue—Concluded

	1982-83	1981-82
	\$	\$
TAXATION		
Summary		
Tax Revenue—		
Income tax—		
Individuals—		
Deductions at source	20,218,302,557	19,150,609,589
Other collections	6,111,728,701	4,895,546,661
Corporations	7,139,153,631	8,117,738,829
Non-resident	998,001,522	1,018,102,254
Petroleum and gas revenue tax and incremental oil revenue tax	1,960,289,105	864,358,747
Other	130,741,279	119,213,200
	<u>36,558,216,795</u>	<u>34,163,569,280</u>
Non-Tax Revenue—		
Refunds of previous years' expendi- ture	708,281	341,512
Services and service fees	5,893,465	5,173,342
Other non-tax revenue	<u>3,510,765</u>	<u>3,957,541</u>
	<u>10,112,511</u>	<u>9,472,395</u>
Total	<u>36,568,329,306</u>	<u>34,175,041,675</u>
	1982-83	
	\$	\$
Details		
Tax Revenue—		
Petroleum and gas revenue tax and incremental oil revenue tax:		
Petroleum and gas	1,856,856,993	
Resource royalty	<u>103,432,112</u>	
		<u>1,960,289,105</u>
Non-Tax Revenue—		
Refunds of previous years' expendi- ture:		
Refunds of previous years' expendi- ture	592,586	
Adjustment to prior year's Payables at Year End (PAYE)	<u>115,695</u>	
		<u>708,281</u>
Services and service fees:		
Ruling fees	759,072	
Property tax credit plan fees	4,878,171	
Accounts receivable	<u>256,222</u>	
		<u>5,893,465</u>
Other non-tax revenue:		
Fines and forfeitures	3,036,807	
Law cost awards	6,328	
Sundry	<u>467,630</u>	
		<u>3,510,765</u>

SECTION 19

**1982-83
PUBLIC ACCOUNTS**

Parliament

**The Senate
House of Commons
Library of Parliament**

CONTENTS

	<i>Page</i>
Use of appropriations	19.4
Total cost of programs—Budgetary	19.6
Programs by activity—Budgetary	19.6
Grants and contributions	19.7
Budgetary expenditure by program and standard object.....	19.8
Revenue	19.9

PARLIAMENT

The session during the year was the First Session of the Thirty-second Parliament which commenced on April 14, 1980 and was still in progress as at March 31, 1983.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information, other library services, and research assistance to Parliamentarians.

Use of Appropriations

Vote	Program
THE SENATE	
	Budgetary
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions
Stat	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act and the Government's contribution to the members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
	<i>Total program—Budgetary</i>
HOUSE OF COMMONS	
	Budgetary
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions
Stat	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
	<i>Total program—Budgetary</i>
LIBRARY OF PARLIAMENT	
	Budgetary
10	Program expenditures
Stat	Contributions to employee benefit plans
	<i>Total program—Budgetary</i>
	Total Budgetary

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
14,238,000		14,238,000		14,238,000	13,184,446	1,053,554		10,847,085
8,290,000	(927,396)	7,362,604		7,362,604	7,362,604			7,438,847
1,446,000	(146,700)	1,299,300		1,299,300	1,299,300			1,070,000
23,974,000	(1,074,096)	22,899,904		22,899,904	21,846,350	1,053,554		19,355,932
98,665,746		98,665,746		98,665,746	91,972,349	6,693,397		83,052,541
33,052,000	1,266,022	34,318,022		34,318,022	34,318,022			32,032,042
8,921,000	945,600	9,866,600		9,866,600	9,866,600			9,032,000
140,638,746	2,211,622	142,850,368		142,850,368	136,156,971	6,693,397		124,116,583
8,053,000		8,053,000		8,053,000	7,754,513	298,487		6,709,297
858,000	90,900	948,900		948,900	948,900			859,000
8,911,000	90,900	9,001,900		9,001,900	8,703,413	298,487		7,568,297
173,523,746	1,228,426	174,752,172		174,752,172	166,706,734	8,045,438		151,040,812

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
THE SENATE	1982-83	21,846	59	525	287	22,599
	1981-82	19,356	106	505	261	20,016
HOUSE OF COMMONS	1982-83	136,157	206	10,334	12,005	158,290
	1981-82	124,117	318	6,472	9,725	139,996
LIBRARY OF PARLIAMENT	1982-83	8,704	3	550	262	9,513
	1981-82	7,568		425	222	8,215
Total	1982-83	166,707	268	11,409	12,554	190,402
	1981-82	151,041	424	7,402	10,208	168,227

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
THE SENATE								
Members of the Senate.....	7,054	7,028			238	264	7,292	7,292
Officers of the Senate.....	851	915					851	915
Administration.....	6,362	5,690	200	370	668	513	7,230	6,573
Legislative services.....	4,915	4,376					4,915	4,376
Building services.....	2,612	2,690					2,612	2,690
	21,794	20,699	200	370	906	777	22,900	21,846
Less: receipts credited to revenue.....		59						59
Add: accommodation provided without charge by Public Works.....	525	525					525	525
other services provided without charge by other departments.....	287	287					287	287
Total cost of program.....	22,606	21,452	200	370	906	777	23,712	22,599
HOUSE OF COMMONS								
Members of Parliament.....	70,434	68,094	587	424			71,021	68,518
Procedural services.....	15,904	9,772	25	138	1,172	994	17,101	10,904
Building services.....	21,971	20,978	166	219			22,137	21,197
Administration.....	22,327	23,784	397	1,887			22,724	25,671
Contributions to employee benefit plans.....	9,867	9,867					9,867	9,867
	140,503	132,495	1,175	2,668	1,172	994	142,850	136,157
Less: receipts credited to revenue.....		206						206
Add: accommodation provided without charge by Public Works.....	10,334	10,334					10,334	10,334
other services provided without charge by other departments.....	12,005	12,005					12,005	12,005
Total cost of program.....	162,842	154,628	1,175	2,668	1,172	994	165,189	158,290
LIBRARY OF PARLIAMENT								
Salary reserve.....	571						571	
Printed and other information.....	3,692	4,064					3,692	4,064
Research papers and staff.....	2,363	2,209					2,363	2,209
Administration.....	1,195	1,259	232	223			1,427	1,482
Contributions to employee benefit plans.....	949	949					949	949
	8,770	8,481	232	223			9,002	8,704
Less: receipts credited to revenue.....		3						3
Add: accommodation provided without charge by Public Works.....	550	550					550	550
other services provided without charge by other departments.....	262	262					262	262
Total cost of program.....	9,582	9,290	232	223			9,814	9,513

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
THE SENATE			
Grants			
<i>Members of the Senate</i>			
Members of the Senate—Pensions to retired senators (R.S. c. M-10)	238	264	248
<i>Administration</i>			
Canadian Branch of the Commonwealth Parliamentary Association	114	114	83
Canadian Group, Inter-Parliamentary Union	82	87	31
Canadian North Atlantic Treaty Organization Parliamentary Association	118	118	88
Canadian Section of the Canada-United States Inter-Parliamentary Group	8	8	
Canada-France Inter-Parliamentary Association	67	24	30
Canada-Europe Parliamentary Association	32	27	
<i>Expenditures not required for the current year</i>	27	27	14
	686	669	509
Contributions			
<i>Administration</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	220	108	65
	906	777	574
HOUSE OF COMMONS			
Grants			
<i>Procedural services</i>			
Canada-Europe Parliamentary Association	68	68	35
Canada-France Inter-Parliamentary Association	52	52	
Canadian Section of the Canada-United States Inter-Parliamentary Group	12	12	
Canadian Branch of the Commonwealth Parliamentary Association	198	198	194
Canadian Group, Inter-Parliamentary Union	151	151	72
Canadian North Atlantic Treaty Organization Parliamentary Association	193	193	204
Canadian Section of "l'Association internationale des parlementaires de langue française"	107	56	70
Canadian Study of Parliament Group	20	20	
<i>Expenditures not required for the current year</i>			34
	801	750	609
Contributions			
<i>Procedural services</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	371	244	210
	1,172	994	819
Total	2,078	1,771	1,393

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	13,017 12,250 <i>11,862</i>	82,437 78,410 <i>74,905</i>	6,603 6,264 <i>5,597</i>	102,057 96,924 <i>92,364</i>
(1) Other personnel costs	2,892 2,801 <i>2,259</i>	19,372 19,885 <i>17,039</i>	949 949 <i>859</i>	23,213 23,633 <i>20,157</i>
(2) Transportation and communications	1,620 1,767 <i>1,528</i>	17,957 13,966 <i>11,746</i>	153 162 <i>128</i>	19,730 15,895 <i>13,402</i>
(3) Information	2,695 2,081 <i>1,493</i>	14,361 10,583 <i>8,788</i>	25 54 <i>30</i>	17,081 12,718 <i>10,311</i>
(4) Professional and special services	850 1,143 <i>833</i>	1,534 3,462 <i>2,579</i>	184 189 <i>154</i>	2,568 4,794 <i>3,566</i>
(5) Rentals	100 136 <i>96</i>	1,002 2,851 <i>2,845</i>	252 292 <i>228</i>	1,354 3,279 <i>3,169</i>
(6) Purchased repair and upkeep	240 39 <i>40</i>	867 794 <i>906</i>	43 36 <i>13</i>	1,150 869 <i>959</i>
(7) Utilities, materials and supplies	288 452 <i>406</i>	2,857 2,435 <i>2,779</i>	560 535 <i>485</i>	3,705 3,422 <i>3,670</i>
(9) Construction and acquisition of machinery and equipment	200 370 <i>215</i>	1,175 2,668 <i>1,632</i>	232 223 <i>74</i>	1,607 3,261 <i>1,921</i>
(10) Grants, contributions and other transfer payments	906 777 <i>574</i>	1,172 994 <i>819</i>		2,078 1,771 <i>1,393</i>
(12) All other expenditures	92 30 <i>50</i>	116 109 <i>79</i>	1	209 139 <i>129</i>
Total net expenditures	22,900 21,846 <i>19,356</i>	142,850 136,157 <i>124,117</i>	9,002 8,704 <i>7,568</i>	174,752 166,707 <i>151,041</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

PARLIAMENT

Revenue

	1982-83	1981-82
	\$	\$
THE SENATE		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,587	37,105
Services and service fees	4,027	6,242
Privileges, licences and permits	3,000	3,750
Other non-tax revenue	48,552	58,841
Total	59,166	105,938

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Services and service fees:		
Certified acts of Parliament		4,027
Privileges, licences and permits:		
Parliamentary fees for private bills		3,000
Other non-tax revenue:		
Senators' contributions to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act (R.S.C. 1970, Chap. 17-10)	48,479	
Sales	73	
		48,552
	1982-83	1981-82
	\$	\$

HOUSE OF COMMONS

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	131,334	233,768
Privileges, licences and permits	400	750
Other non-tax revenue	74,446	83,930
Total	206,180	318,448
	1982-83	
	\$	\$

Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	125,108	
Adjustment to prior year's Payables at Year End (PAYE)	6,226	
		131,334
	1982-83	1981-82
	\$	\$

LIBRARY OF PARLIAMENT

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,619	
Other non-tax revenue	637	
Total	3,256	

SECTION 20

1982-83 PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference
Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

	<i>Page</i>
Use of appropriations	20.4
Total cost of programs—Budgetary	20.6
Programs by activity—Budgetary	20.6
Grants and contributions	20.8
Budgetary expenditure by program and standard object.....	20.9
Revenue	20.10
Appendices	20.11

PRIVY COUNCIL

Department

Objective

- To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

- To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with the election expenses provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the British North America Act and to provide the necessary technical, administrative and financial support to the eleven electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Use of Appropriations

Vote	Program	
DEPARTMENT		
PRIVY COUNCIL OFFICE PROGRAM		
	Budgetary	
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grants listed in the Estimates and contributions	\$ 28 639,667
	1b	6,000,000
	1c	1,073,000
Stat	The Prime Minister's salary and motor car allowance	
Stat	President of the Privy Council—Salary and motor car allowance	
Stat	Leader of the Government in the Senate—Salary and motor car allowance	
Stat	Ministers without portfolio or Ministers of State—Motor car allowance	
Stat	Allowance to widow of former Prime Minister	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
SPECIAL PROGRAM		
	Budgetary	
2b	Contributions to the provinces of Saskatchewan and British Columbia for assistance in meeting costs relating to natural disasters in 1976 and 1980	\$ 2,030,878
	2c Contributions to the provinces of British Columbia and Newfoundland amounting to \$37,970 and \$1,800,000 respectively for assistance in meeting costs relating to natural disasters in 1978	1,837,970
	Total Budgetary	
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT		
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
CHIEF ELECTORAL OFFICER		
	Budgetary	
10	Program expenditures	\$ 1,631,000
	10b	475,000
Stat	Salary of the Chief Electoral Officer	
Stat	Expenses of elections	
Stat	Contributions to employee benefit plans	
Stat	Electional Boundaries Readjustment Act	
	Total program—Budgetary	
COMMISSIONER OF OFFICIAL LANGUAGES		
	Budgetary	
15	Program expenditures	\$ 6,548,000
	15b	509,000
	Transfer from TB Vote 10 ⁽¹⁾	12,709
Stat	Salary and expenses	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ECONOMIC COUNCIL OF CANADA		
	Budgetary	
20	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PUBLIC SERVICE STAFF RELATIONS BOARD		
	Budgetary	
25	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
35,712,667		35,712,667		35,712,667	32,678,386	3,034,281		34,231,207
52,000	4,750	56,750		56,750	56,750			59,825
37,000	1,725	38,725		38,725	38,725			42,975
37,000	2,235	39,235		39,235	39,235			42,975
16,000	833	16,833		16,833	16,833			14,540
8,333		8,333		8,333	8,333			8,333
2,458,000	257,788	2,715,788		2,715,788	2,715,788			2,388,143
38,321,000	267,331	38,588,331		38,588,331	35,554,050	3,034,281		36,787,998
3,868,848		3,868,848		3,868,848	3,868,848			643,910
42,189,848	267,331	42,457,179		42,457,179	39,422,898	3,034,281		37,431,908
1,779,000		1,779,000		1,779,000	1,380,617	398,383		1,582,540
105,000	11,100	116,100		116,100	116,100			101,000
1,884,000	11,100	1,895,100		1,895,100	1,496,717	398,383		1,683,540
2,106,000		2,106,000		2,106,000	1,916,872	189,128		1,371,613
75,000	5,030	80,030		80,030	80,030			94,324
2,000,000	531,966	2,531,966		2,531,966	2,531,966			2,065,354
194,000	20,600	214,600		214,600	214,600			201,000
3,500,000	794,109	4,294,109		4,294,109	4,294,109			27,194
7,875,000	1,351,705	9,226,705		9,226,705	9,037,577	189,128		3,759,485
7,069,709		7,069,709		7,069,709	5,864,456	1,205,253		5,778,058
94,900	(1,048)	93,852		93,852	93,852			89,911
634,000	67,200	701,200		701,200	701,200			569,000
7,798,609	66,152	7,864,761		7,864,761	6,659,508	1,205,253		6,436,969
7,150,000		7,150,000		7,150,000	6,815,602	334,398		6,880,433
664,000	70,400	734,400		734,400	734,400			717,000
7,814,000	70,400	7,884,400		7,884,400	7,550,002	334,398		7,597,433
7,521,000		7,521,000		7,521,000	6,880,583	640,417		6,403,585
746,000	79,100	825,100		825,100	825,100			743,000
8,267,000	79,100	8,346,100		8,346,100	7,705,683	640,417		7,146,585
75,828,457	1,845,788	77,674,245		77,674,245	71,872,385	5,801,860		64,055,920

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
PRIVY COUNCIL OFFICE	1982-83	35,554	1,779	2,563	360	36,698
	1981-82	36,788	43	2,287	310	39,342
SPECIAL	1982-83	3,869				3,869
	1981-82	644	932			(288)
	1982-83	39,423	1,779	2,563	360	40,567
	1981-82	37,432	975	2,287	310	39,054
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1982-83	1,497	703	217	19	1,030
	1981-82	1,684	517	170	17	1,354
CHIEF ELECTORAL OFFICER	1982-83	9,037	15	354	172	9,548
	1981-82	3,759	180	354	117	4,050
COMMISSIONER OF OFFICIAL LANGUAGES	1982-83	6,659	24	600	88	7,323
	1981-82	6,437	17	325	67	6,812
ECONOMIC COUNCIL OF CANADA	1982-83	7,550	11	504	100	8,143
	1981-82	7,597	3	502	87	8,183
PUBLIC SERVICE STAFF RELATIONS BOARD	1982-83	7,706	27	998	122	8,799
	1981-82	7,147	32	836	104	8,055
Total	1982-83	71,872	2,559	5,236	861	75,410
	1981-82	64,056	1,724	4,474	702	67,508

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister	4,191	3,826					4,191	3,826
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	2,134	1,732					2,134	1,732
Cabinet Secretariat	12,489	11,582			40		12,529	11,582
Federal-Provincial Relations Office	4,369	2,895			40	40	4,409	2,935
Administration	7,433	8,188	809	1,010	49	49	8,291	9,247
Commissions of inquiry, task forces and others	7,034	5,941		291			7,034	6,232
	37,650	34,164	809	1,301	129	89	38,588	35,554
Less: receipts credited to revenue		1,779						1,779
Add: accommodation provided without charge by Public Works	2,563	2,563					2,563	2,563
other services provided without charge by other departments	360	360					360	360
Total cost of program	40,573	35,308	809	1,301	129	89	41,511	36,698
SPECIAL PROGRAM					3,869	3,869	3,869	3,869
Special Program								
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT								
Canadian Intergovernmental Conference Secretariat	1,888	1,483	7	14			1,895	1,497
Less: receipts credited to revenue	611	703					611	703
Add: accommodation provided without charge by Public Works	217	217					217	217
other services provided without charge by other departments	19	19					19	19
Total cost of program	1,513	1,016	7	14			1,520	1,030

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CHIEF ELECTORAL OFFICER								
Administration	2,160	1,975	26	21			2,186	1,996
Elections	6,584	6,584	96	96			6,826	6,826
Contributions to employee benefit plans	215	215			146	146	6,826	215
	8,959	8,774	122	117	146	146	9,227	9,037
Less: receipts credited to revenue		15						15
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	354	354					354	354
	172	172					172	172
Total cost of program	9,485	9,285	122	117	146	146	9,753	9,548
COMMISSIONER OF OFFICIAL LANGUAGES								
Administration	1,603	1,635	14	25			1,617	1,660
Information	1,748	1,210	5	5			1,753	1,215
Policy and liaison	1,085	979	3	4			1,088	983
Complaints and audits	2,700	2,083	6	17			2,706	2,100
Contributions to employee benefit plans	701	701					701	701
	7,837	6,608	28	51			7,865	6,659
Less: receipts credited to revenue		24						24
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	600	600					600	600
	88	88					88	88
Total cost of program	8,525	7,272	28	51			8,553	7,323
ECONOMIC COUNCIL OF CANADA								
Ongoing work of the Economic Council	7,881	7,487	3	63			7,884	7,550
Less: receipts credited to revenue		11						11
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	504	504					504	504
	100	100					100	100
Total cost of program	8,485	8,080	3	63			8,488	8,143
PUBLIC SERVICE STAFF RELATIONS BOARD								
Staff relations administration	3,896	3,494	17	51			3,913	3,545
Pay Research Bureau	3,603	3,290	5	46			3,608	3,336
Contributions to employee benefit plans	825	825					825	825
	8,324	7,609	22	97			8,346	7,706
Less: receipts credited to revenue		27						27
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	998	998					998	998
	122	122					122	122
Total cost of program	9,444	8,702	22	97			9,466	8,799

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
PRIVY COUNCIL OFFICE PROGRAM			
Grants			
<i>Federal-Provincial Relations Office</i>	40	40	40
Centre for legislative exchange			
<i>Administration</i>	49	49	49
Institute of Intergovernmental Affairs, Queen's University			500
Expenditures not required for the current year	89	89	589
Contributions			
<i>Cabinet Secretariat</i>	40		
Studies in Canadian Public Administration	129	89	589
SPECIAL PROGRAM			
Contributions			
Contributions to provinces and Territory for assistance relating to natural disasters:	1,800	1,800	
Newfoundland	531	531	
Saskatchewan	1,538	1,538	
British Columbia			88
Alberta			45
New Brunswick			511
Yukon	3,869	3,869	644
	3,998	3,958	1,233
CHIEF ELECTORAL OFFICE			
Contributions	146	146	172
Reimbursement of candidates' election expenses	4,144	4,104	1,405
Total			

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Special Program	Subtotal	Canadian Inter-governmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages.....	18,940 17,538 <i>16,025</i>		18,940 17,538 <i>16,025</i>	811 624 <i>781</i>	3,321 3,153 <i>1,930</i>	4,888 4,513 <i>3,756</i>	5,110 4,791 <i>4,628</i>	5,740 5,390 <i>4,921</i>	38,810 36,009 <i>32,041</i>
(1) Other personnel costs	2,716 2,716 <i>2,388</i>		2,716 2,716 <i>2,388</i>	116 116 <i>101</i>	215 215 <i>201</i>	701 701 <i>569</i>	734 734 <i>717</i>	825 825 <i>743</i>	5,307 5,307 <i>4,719</i>
(2) Transportation and communications	1,918 2,882 <i>4,232</i>		1,918 2,882 <i>4,232</i>	265 172 <i>227</i>	824 828 <i>177</i>	1,031 484 <i>443</i>	360 360 <i>363</i>	444 475 <i>473</i>	4,842 5,201 <i>5,915</i>
(3) Information	171 <i>968</i>		171 <i>968</i>		2,525 2,525 <i>150</i>	652 222 <i>891</i>	259 259 <i>427</i>	208 177 <i>145</i>	3,644 3,354 <i>2,581</i>
(4) Professional and special services	3,159 5,187 <i>7,443</i>		3,159 5,187 <i>7,443</i>	476 373 <i>351</i>	330 327 <i>262</i>	408 479 <i>406</i>	1,152 1,077 <i>1,028</i>	423 414 <i>523</i>	5,948 7,857 <i>10,013</i>
(5) Rentals	242 1,190 <i>363</i>		242 1,190 <i>363</i>	60 57 <i>59</i>	194 191 <i>111</i>	51 53 <i>72</i>	54 54 <i>56</i>	95 79 <i>73</i>	696 1,624 <i>734</i>
(6) Purchased repair and upkeep	406 537 <i>430</i>		406 537 <i>430</i>	10 17 <i>6</i>	29 20 <i>15</i>	13 46 <i>17</i>	56 56 <i>51</i>	35 37 <i>36</i>	549 713 <i>555</i>
(7) Utilities, materials and supplies	3,264 3,932 <i>3,390</i>		3,264 3,932 <i>3,390</i>	147 120 <i>156</i>	1,041 1,039 <i>697</i>	88 109 <i>113</i>	153 153 <i>143</i>	186 210 <i>181</i>	4,879 5,563 <i>4,680</i>
(9) Construction and acquisition of machinery and equipment	809 1,301 <i>940</i>		809 1,301 <i>940</i>	7 14 <i>2</i>	122 117 <i>43</i>	28 51 <i>169</i>	3 63 <i>168</i>	22 97 <i>50</i>	991 1,643 <i>1,372</i>
(10) Grants, contributions and other transfer payments.....	129 89 <i>589</i>	3,869 3,869 <i>644</i>	3,998 3,958 <i>1,233</i>		146 146 <i>172</i>				4,144 4,104 <i>1,405</i>
(12) All other expenditures	7,005 11 <i>20</i>		7,005 11 <i>20</i>	3 4 <i>1</i>	480 476 <i>1</i>	5 1 <i>1</i>	3 3 <i>16</i>	368 2 <i>2</i>	7,864 497 <i>41</i>
Total net expenditures.....	38,588 35,554 <i>36,788</i>	3,869 3,869 <i>644</i>	42,457 39,423 <i>37,432</i>	1,895 1,497 <i>1,684</i>	9,227 9,037 <i>3,759</i>	7,865 6,659 <i>6,437</i>	7,884 7,550 <i>7,597</i>	8,346 7,706 <i>7,147</i>	77,674 71,872 <i>64,056</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	96,798	974,672
Other non-tax revenue	1,681,970	330
Total	1,778,768	975,002
	1982-83	

	\$	\$
Details		
Non-Tax Revenue—		
Other non-tax revenue:		
Sale of statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of Canada, 1970-71-72	794	
Refund from the Province of Newfoundland in respect to recovery of 50% of expendi- tures incurred by the Royal Commission on the "Ocean Ranger" Marine Disaster	1,680,330	
Other	846	
	1,681,970	
	1982-83	1981-82
	\$	\$

CANADIAN INTERGOVERNMENTAL CON-
FERENCE SECRETARIAT

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	179	1,814
Other non-tax revenue	702,637	514,760
Total	702,816	516,574
	1982-83	

	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Air Canada ticket refund	13	
Refund from British Columbia	1	
Credit from the Department of Supply and Services (DSS)	32	
DSS—Refund from subscription	15	
Payment from Crown assets	103	
Refund—Cancellation of subscription	15	
	179	
Other non-tax revenue:		
Provincial proportional share	702,637	
	1982-83	1981-82
	\$	\$

CHIEF ELECTORAL OFFICER

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,872	146
Proceeds from sales	885	442
Other non-tax revenue	7,334	178,937
Total	15,091	179,525
	1982-83	

	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refund of expenditures pertaining to pur- chases of operating goods or services	6,872	
Proceeds from sales:		
Report—Parties' fiscal return	885	
Other non-tax revenue:		
Forfeiture candidates' election deposits	5,248	
Anonymous donations to candidates	100	
Other	1,986	
	7,334	

COMMISSIONER OF OFFICIAL
LANGUAGES

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	24,309	16,721
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Department of Communications—Recovery of salary due to transfer between depart- ments—P G Weiller—Rainville	11,327	
Department of Supply and Services—Canadi- an Government Printing Office—Refund of federal sales tax	9,155	
Department of Supply and Services—Central Travel Service—Refund of transportation cost	1,867	
Association canadienne française de l'On- tario—Refund of Mr Y Breton's salary	1,248	
Other	712	
	24,309	
	1982-83	1981-82
	\$	\$

ECONOMIC COUNCIL OF CANADA

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,458	2,831
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	11,366	
Adjustment to prior year's Payables at Year End (PAYE)	92	
	11,458	
	1982-83	1981-82
	\$	\$

PUBLIC SERVICE STAFF RELATIONS
BOARD

Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	27,282	32,218
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
National Joint Council of the Public Service of Canada—Bargaining agents' contribu- tion	21,000	
Supply and Services Canada—Central Travel Service—Refund of transportation cost	1,129	
Miscellaneous recoveries	4,303	
Adjustment to prior year's Payables at Year End (PAYE)	850	
	27,282	

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— Adminis- tration	Election expenses— Enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General elections—												
1979	1,054			450		1,189			358		4,017	7,068
1980	1,860				218	2,102				4,000	6,312	14,492
Ottawa headquarters									586			586
Next general election	477,226	15				1,670				12,203		491,114
Ottawa headquarters								1,103,046				1,103,046
By elections—												
1981—Ontario						4,449				500	725	5,674
—Ottawa head- quarters									5,015			5,015
1982—Ontario	1,338	149,134	38,839	130,117	7,505	86,566	15,966	928		166,646		597,039
—Ottawa head- quarters									5,433			5,433
1983—Northwest Territories	1,025	765		1,214	16	6,999	1,800	168	90,781			102,768
—Ottawa head- quarters									144,066		55,665	199,731
	482,503	149,914	38,839	131,781	7,739	102,975	17,766	1,096	1,349,285	183,349	66,719	2,531,966

STATEMENT OF EXPENDITURES—NEXT GENERAL ELECTION

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— Adminis- tration	Election expenses— Enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Summary—												
Ontario	150,020	15				227			540			150,802
Quebec	131,733					455			72			132,260
Nova Scotia	18,274					25			16			18,315
New Brunswick	8,914											8,914
Newfoundland	12,509								412			12,921
Prince Edward Island ..	6,196											6,196
Manitoba	21,587								766			22,353
British Columbia	53,397					765			769			54,931
Saskatchewan	25,768								539			26,307
Alberta	45,235					198			56			45,489
Yukon	1,567											1,567
Northwest Territories ..	2,026											2,026
Ottawa headquarters									1,099,647	12,203		1,111,850
Special voting rules—												
Ontario and Quebec									79			79
Maritimes and New- foundland									75			75
Western Canada, Yukon and North- west Territories									75			75
	477,226	15				1,670			1,103,046	12,203		1,594,160

Appendix 2

Economic Council of Canada

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND

THE RIGHT HONOURABLE PIERRE ELLIOTT TRUDEAU, P.C., Q.C., M.P.
PRIME MINISTER OF CANADA

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1983, in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 3, 1983

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Salaries and employee benefits	5,599,021	5,409,834
Professional and special services	1,103,332	1,050,928
Accommodation	503,000	502,000
Publicity, publication of reports and studies	235,236	427,296
Travel and removal	235,449	234,465
Office stationery and supplies	153,231	142,477
Communications	124,380	128,789
Office furniture and equipment	63,409	167,580
Rental of equipment	53,743	56,191
Repair of office furniture and equipment	36,525	28,784
Renovations	19,213	21,905
Settlement of lawsuit		13,000
Miscellaneous	2,464	3,183
Total expenditure	8,153,003	8,186,432
Provided for by:		
Parliamentary appropriations		
Privy Council Vote 20 (Note 3)	6,815,603	6,880,432
Statutory—Contributions to employee benefit plans	734,400	717,000
	7,550,003	7,597,432
Services provided without charge by government departments	603,000	589,000
	8,153,003	8,186,432

Approved by the Council:

DAVID W. SLATER
Chairman

DENNIS M. PAPROSKI
Director, General Administration

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Accounting policies

Expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Purchases of office furniture and equipment are recorded as expenditure when acquired.

Expenditure includes costs for services provided without charge by government departments.

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan and contributions are charged to expenditure when paid.

Refunds of previous years' expenditure are recorded as revenue of the Government of Canada when received and are not deducted from the expenditure of the Council.

3. Parliamentary appropriation—Privy Council Vote 20

	1983	1982
	\$	\$
Appropriation available	7,150,000	7,023,000
Lapsed in accordance with Section 30 of the Financial Administration Act and Treasury Board Circular 1979-41	334,397	142,568
Appropriation used	6,815,603	6,880,432

SECTION 21

1982-83
PUBLIC ACCOUNTS

Public Works

Department
Canada Lands Company Limited
Canada Mortgage and Housing Corporation
National Capital Commission

CONTENTS

	<i>Page</i>
Use of appropriations	21.4
Total cost of programs—Budgetary	21.10
Programs by activity—Budgetary	21.11
Grants and contributions	21.13
Budgetary expenditure by program and standard object.....	21.14
Revenue	21.16
Appendices	21.19

PUBLIC WORKS

Department

Objectives

ADMINISTRATION PROGRAM

- To provide central policy direction and central administrative support services for all departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

PROGRAM

- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

CONSTRUCTION SERVICES REVOLVING FUND

- To provide construction services to other federal departments and agencies, to other governments, or to private sector tenants of federal property.

ACCOMMODATION PROGRAM

- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM*

- To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

MUNICIPAL GRANTS PROGRAM

- To provide grants to taxing authorities in lieu of taxes on federal government property.

Canada Lands Company Limited

Objective

- To manage, redevelop or cause the disposition of properties in its subsidiaries charge.

Canada Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

National Capital Commission

Objective

- To develop the National Capital Region as a symbol of identity for all Canadians.

* During the year, duties of the Department of Regional Economic Expansion, under certain agreements, were transferred to this department.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures	\$ 47,511,000
	Transfer from TB Vote 10 ⁽¹⁾	65,196
		<u>47,576,196</u>
	Less: transfer to Vote 10	750,000
Stat	Minister of Public Works—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
	Budgetary	
5	Program expenditures, the grants listed in the Estimates	\$ 48,697,000
	Transfer from: TB Vote 5 ⁽¹⁾	1,500,000
	TB Vote 10 ⁽¹⁾	25,776
		<u>50,222,776</u>
	Less: transfer to Vote 10	800,000
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Stat	Construction Services Revolving Fund	
	Total program—Budgetary	\$ 323,625,000
ACCOMMODATION PROGRAM		
	Budgetary	
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Center in Ottawa and authority to spend revenue received during the year	\$ 40,400,000
	10b	
	10c To authorize the transfer of \$750,000 from Public Works Vote 1, \$800,000 from Public Works Vote 5, \$6,500,000 from Public Works Vote 15, \$1,100,000 from Public Works Vote 20, \$800,000 from Public Works Vote 25, \$700,000 from Public Works Vote 35, and \$1,000,000 from Public Works Vote 50, Appropriation Act No. 2, 1982-83 for the purposes of this Vote; and to provide a further amount of	14,973,382
	Transfer from: Vote 1	750,000
	Vote 5	800,000
	Vote 15	6,500,000
	Vote 20	1,100,000
	Vote 25	800,000
	Vote 35	700,000
	Vote 50	1,000,000
	TB Vote 5 ⁽¹⁾	5,745,000
	TB Vote 10 ⁽¹⁾	18,666
11b	Payments to Canada Museums Construction Corporation in respect to operating and capital expenditures for the construction of the National Gallery of Canada and the National Museum of Man	\$ 1,575,926
	11c	1,000,000
15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister; and payments to Crown corporations for solar heating equipment purchases	\$ 141,453,000
	Less: transfer to Vote 10	6,500,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Total program—Budgetary	
MARINE PROGRAM		
	Budgetary	
20	Operating expenditures	\$ 46,093,000
	Transfer from TB Vote 5 ⁽¹⁾	34,000
		<u>46,127,000</u>
	Less: transfer to Vote 10	1,100,000
25	Capital expenditures including expenditures on works on other than federal property	\$ 18,360,000
	Less: transfer to Vote 10	800,000
Stat	Dry dock subsidy—Canadian Vickers, Montreal (R.S. c. D-9)	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
46,826,196		46,826,196		46,826,196	45,462,570	1,363,626		42,092,562
37,000	1,725	38,725		38,725	38,725			42,975
4,885,000	517,800	5,402,800		5,402,800	5,402,800			4,796,000
51,748,196	519,525	52,267,721		52,267,721	50,904,095	1,363,626		46,931,537
49,422,776		49,422,776		49,422,776	47,008,769	2,414,007		43,672,988
4,988,000	528,230	5,516,230		5,516,230	5,516,230			5,141,000
54,410,776	528,230	54,939,006		54,939,006	52,524,999	2,414,007		48,814,515
			52,441,537	52,441,537	991,444		51,450,093	905,616
54,410,776	528,230	54,939,006	52,441,537	107,380,543	53,516,443	2,414,007	51,450,093	49,720,131
396,412,048	(6,699,000) ⁽²⁾	389,713,048		389,713,048	383,176,516	6,536,532		463,020,287
2,575,926		2,575,926		2,575,926	2,575,926			
134,953,000	(8,219,000) ⁽²⁾	126,734,000		126,734,000	111,371,271	15,362,729		153,183,553
16,727,000	1,773,100	18,500,100		18,500,100	18,500,100			16,883,000
	139,596	139,596		139,596	139,596			108,941
	8,717,627	8,717,627		8,717,627	8,717,627			43,251
550,667,974	(4,287,677)	546,380,297		546,380,297	524,481,036	21,899,261		633,239,032
45,027,000	(158,000) ⁽²⁾	44,869,000		44,869,000	37,752,666	7,116,334		39,638,646
17,560,000		17,560,000		17,560,000	17,518,917	41,083		25,734,364
180,000		180,000		180,000	180,000			180,000
1,523,000	161,400	1,684,400		1,684,400	1,684,400			1,480,000
64,290,000	3,400	64,293,400		64,293,400	57,135,983	7,157,417		67,033,910

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
MARINE PROGRAM—Concluded		
Non-budgetary		
L28c	Loans to Burgeo Leasing Limited in current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland. The maximum amount that may be charged to the account is \$240,000. (Gross).	
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Budgetary		
30	Operating expenditures including authority to make advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge.....	\$ 25,320,000
	30c To authorize the transfer of \$2,196,999 from Public Works Vote 35, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	Transfer from: Vote 35.....	2,196,999
	TB Vote 5 ⁽¹⁾	47,000
35	Capital expenditures including expenditures on works on other than federal property.....	\$ 32,472,000
	Less transfer to: Vote 10.....	\$ 700,000
	Vote 30.....	2,196,999
		2,896,999
Stat	Contributions to employee benefit plans.....	
Total program—Budgetary		
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Budgetary		
40	Program expenditures, contributions and authority for Toronto Harbourfront Corporation to spend revenues received during the year in respect of Toronto harbourfront properties owned by Her Majesty and payments to a Corporation to be established for the purposes of developing the port properties of Chicoutimi owned by Her Majesty.....	\$ 17,489,000
	40b To authorize the transfer of \$3,488,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote.....	1
	40c.....	520,000
	Transfer from: Regional Economic Expansion Vote 10.....	3,488,999
	TB Vote 10 ⁽¹⁾	191,338
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Use of appropriations not required for the current year.....	
Total program—Budgetary		
MUNICIPAL GRANTS PROGRAM		
Budgetary		
45	Operating expenditures.....	
50	Grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1980; and	
	(a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property;	
	(b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and	
	(c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities.....	\$ 3,000,000
	Less: transfer to Vote 10.....	1,000,000
Stat	Grants to municipalities and other taxing authorities pursuant to the Municipal Grants Act, 1980 (S.C. 1980 c. 37).....	
Stat	Contributions to employee benefit plans.....	
Total program—Budgetary		
Total Budgetary		
Total Non-budgetary		
CANADA LANDS COMPANY LIMITED		
Budgetary		
55	Payments to Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Québec) Inc., and Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures.....	\$ 27,374,000
	55b To extend the purposes of Public Works Vote 55, Appropriation Act No. 2, 1982-83 to include payments to Canada Harbour Place Corporation, for operating and capital expenditures, and to provide a further amount of.....	10,787,000
	55c.....	6,228,500
	Transfer from TB Vote 10 ⁽¹⁾	151,138

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
	(7,355)	(7,355)	7,355					
27,564,000		27,564,000		27,564,000	26,901,144	662,856		21,427,452
29,575,001		29,575,001		29,575,001	29,466,167	108,834		27,699,258
317,000	33,600	350,600		350,600	350,600			271,000
57,456,001	33,600	57,489,601		57,489,601	56,717,911	771,690		49,397,710
21,689,338		21,689,338		21,689,338	18,576,246	3,113,092		42,874,613
333,000	35,300	368,300		368,300	368,300			673,000
	406	406		406	406			1,232
22,022,338	35,706	22,058,044		22,058,044	18,944,952	3,113,092		21,235,551
								64,784,396
1,538,000		1,538,000		1,538,000	1,405,607	132,393		1,328,840
2,000,000		2,000,000		2,000,000	952,451	1,047,549		3,499,236
197,578,000	8,156,619	205,734,619		205,734,619	205,734,619			209,915,727
159,000	16,900	175,900		175,900	175,900			166,000
201,275,000	8,173,519	209,448,519		209,448,519	208,268,577	1,179,942		214,909,803
1,001,870,285	5,006,303	1,006,876,588	52,441,537	1,059,318,125	969,968,997	37,899,035	51,450,093	1,126,016,519
	(7,355)	(7,355)	7,355					
44,540,638		44,540,638		44,540,638	42,952,965	1,587,673		

Use of Appropriations—Concluded

Vote	Program
CANADA MORTGAGE AND HOUSING CORPORATION	
	Budgetary
60	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act \$ 936,135,000
60b	..... 288,517,000
60c	..... 402,600,000
	Transfer from TB Vote 10 ⁽¹⁾ 113,467
Stat	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement
	Total program—Budgetary
	Non-budgetary
L65	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act. (Gross)
Stat	The Canada Mortgage and Housing Corporation Act, R.S., c. C-16, as amended. Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended. Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.
	The National Housing Act, R.S., c. N-10, as last amended by S.C. 1980-81-82, c. 93.
	Section 9(6). Authority for advances to enable the Canada Mortgage and Housing Corporation to discharge its obligations under Section 8 of the National Housing Act, Mortgage Insurance Fund, P.C. 1981-3077, October 29, 1981 limits the aggregate outstanding to \$400,000,000. (Gross)
	Section 10. Authority for a special Mortgage and Loan Purchase Fund, any advance to which shall not exceed \$100,000,000 less the balance of the Fund. (Net)
	Section 21(1)(a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI.1 and Sections 58 and 59 not exceeding in the aggregate \$14,500,000,000. (Gross)
	Section 21.1(4). Advances for land acquisition for low rental leasing, not to exceed \$40,000,000. (Gross)
	Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to \$351,000,000. (Gross)
	Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to \$302,000,000. (Gross)
	Section 34.14(2) limits the aggregate of advances for rehabilitation of existing residential buildings to \$500,000,000 (increased from \$230,500,000 last year). (Gross)
	Section 39(1) limits the aggregate of advances for proposal development in housing research and community planning to \$25,000,000. (Gross)
	Section 40(3) limits the aggregate of advances and reimbursements for public housing joint projects to \$2,700,000,000 (increased from \$1,504,500,000 last year). (Gross)
	Section 45.1(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to \$100,000,000. (Gross)
	Section 48(2) limits the aggregate of advances and reimbursements for student housing project loans purposes to \$550,000,000. (Gross)
	Section 53(3) limits the aggregate of advances and reimbursements for water and sewage project purposes to \$1,674,600,000. (Gross)
	Total of Section 21(1)(a) to 53(3) gross authorities is \$20,742,600,000
	Total program—Non-budgetary
NATIONAL CAPITAL COMMISSION	
	Budgetary
70	Payment to the National Capital Commission for operating expenditures
75	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities
80	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region \$ 8,325,000
	Transfer from TB Vote 10 ⁽¹⁾ 340,540
	Total program—Budgetary
	Non-budgetary
L85	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region. (Gross)
	Total Budgetary
	Total Non-budgetary

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,627,365,467		1,627,365,467		1,627,365,467	1,569,499,069	57,866,398		962,516,420
7,000,000	(2,263,325)	4,736,675		4,736,675	4,736,675			6,137,907
1,634,365,467	(2,263,325)	1,632,102,142		1,632,102,142	1,574,235,744	57,866,398		968,654,327
20,500,000		20,500,000		20,500,000	5,000,000	15,500,000		5,000,000
			18,300,000	18,300,000			18,300,000	131,700,000
			99,323,908	99,323,908	(398,957)		99,722,865	
	88,953,269	88,953,269	2,213,853,521	2,302,806,790	128,500,000		2,174,306,790	168,500,000
			38,500,000	38,500,000			38,500,000	
			291,500,000	291,500,000	1,500,000		290,000,000	5,000,000
			270,500,000	270,500,000	7,000,000		263,500,000	9,000,000
	269,500,000	269,500,000	50,100,000	319,600,000	19,000,000		300,600,000	36,000,000
			25,000,000	25,000,000			25,000,000	
	1,195,500,000	1,195,500,000	197,500,000	1,393,000,000	137,000,000		1,256,000,000	140,500,000
			100,000,000	100,000,000			100,000,000	
			111,000,000	111,000,000			111,000,000	
			415,600,000	415,600,000	27,500,000		388,100,000	81,500,000
	1,553,953,269	1,553,953,269	3,831,177,429	5,385,130,698	320,101,043		5,065,029,655	572,200,000
20,500,000	1,553,953,269	1,574,453,269	3,831,177,429	5,405,630,698	325,101,043	15,500,000	5,065,029,655	577,200,000
42,114,000		42,114,000		42,114,000	42,114,000			38,829,449
31,420,000		31,420,000		31,420,000	31,420,000			50,290,000
8,665,540		8,665,540		8,665,540	8,665,540			8,654,921
82,199,540		82,199,540		82,199,540	82,199,540			97,774,370
1,200,000		1,200,000		1,200,000		1,200,000		200,000
2,762,975,930	2,742,978	2,765,718,908	52,441,537	2,818,160,445	2,669,357,246	97,353,106	51,450,093	2,192,445,216
21,700,000	1,553,945,914	1,575,645,914	3,831,184,784	5,406,830,698	325,101,043	16,700,000	5,065,029,655	577,400,000

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1982-83	50,904	1,856	2,956	1,063	53,067
	1981-82	46,932	117	1,948	832	49,595
PROFESSIONAL AND TECHNICAL SERVICES	1982-83	52,525	46	2,240	807	55,526
	1981-82	48,814	66	1,508	643	50,899
PROFESSIONAL AND TECHNICAL SERVICES—CONSTRUCTION SERVICES REVOLVING FUND	1982-83	991				991
	1981-82	906				906
ACCOMMODATION	1982-83	524,481	54,436		4,872	474,917
	1981-82	633,239	38,080		4,082	599,241
MARINE	1982-83	57,136	1,692		386	55,830
	1981-82	67,034	1,359		316	65,991
TRANSPORTATION AND OTHER ENGINEERING	1982-83	56,718	615		90	56,193
	1981-82	49,398	4,411		50	45,037
LAND MANAGEMENT AND DEVELOPMENT	1982-83	18,945	6,369		69	12,645
	1981-82	64,784	9,851		115	55,048
MUNICIPAL GRANTS	1982-83	208,269	17,014	85	35	191,375
	1981-82	214,910	17,500		24	197,434
	1982-83	969,969	82,028	5,281	7,322	900,544
	1981-82	1,126,017	71,384	3,456	6,062	1,064,151
CANADA LANDS COMPANY LIMITED	1982-83	42,952				42,952
	1981-82					
CANADA MORTGAGE AND HOUSING CORPORATION	1982-83	1,574,236	902,413			671,823
	1981-82	968,654	882,691			85,963
NATIONAL CAPITAL COMMISSION	1982-83	82,200	2,285			79,915
	1981-82	97,774	6,329			91,445
Total	1982-83	2,669,357	986,726	5,281	7,322	1,695,234
	1981-82	2,192,445	960,404	3,456	6,062	1,241,559

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive offices	2,430	2,330	31	118			2,461	2,448
Administrative services	44,298	42,648	106	405			44,404	43,053
Contributions to employee benefit plans	5,403	5,403					5,403	5,403
	52,131	50,381	137	523			52,268	50,904
		1,856						1,856
Less: receipts credited to revenue								
Add: accommodation provided without charge by this department	2,956	2,956					2,956	2,956
other services provided without charge by other departments	1,063	1,063					1,063	1,063
Total cost of program	56,150	52,544	137	523			56,287	53,067
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	46,493	43,683	112	613			46,605	44,296
Fire prevention and protection services	2,706	2,542	15	82	97	89	2,818	2,713
Contributions to employee benefit plans	5,516	5,516					5,516	5,516
	54,715	51,741	127	695	97	89	54,939	52,525
		46						46
Less: receipts credited to revenue								
Add: accommodation provided without charge by this department	2,240	2,240					2,240	2,240
other services provided without charge by other departments	807	807					807	807
	57,762	54,742	127	695	97	89	57,986	55,526
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND								
Federal projects	327,298	276,777					327,298	276,777
Non-federal projects	11,095	10,165					11,095	10,165
	338,393	286,942					338,393	286,942
Less: receipts credited to the Fund	285,951	285,951					285,951	285,951
	52,442	991					52,442	991
Total cost of program	110,204	55,733	127	695	97	89	110,428	56,517
ACCOMMODATION PROGRAM								
General purpose buildings	408,517	395,579	62,915	61,120			471,432	456,699
Single purpose buildings	195,185	195,314	72,236	58,724			267,421	254,038
Program management	43,832	43,861	300	245			44,132	44,106
Contributions to employee benefit plans	18,500	18,500					18,500	18,500
	666,034	653,254	135,451	120,089			801,485	773,343
Less: revenues credited to the vote	255,105	248,862					255,105	248,862
	410,929	404,392	135,451	120,089			546,380	524,481
Less: receipts credited to revenue	26,890	54,436					26,890	54,436
Add: other services provided without charge by other departments	4,872	4,872					4,872	4,872
Total cost of program	388,911	354,828	135,451	120,089			524,362	474,917
MARINE PROGRAM								
Industry support	43,992	36,650	16,969	16,957	230	585	61,191	54,192
Water level control	827	698	591	562			1,418	1,260
Contributions to employee benefit plans	1,684	1,684					1,684	1,684
	46,503	39,032	17,560	17,519	230	585	64,293	57,136
Less: receipts credited to revenue	3,065	1,692					3,065	1,692
Add: other services provided without charge by other departments	386	386					386	386
Total cost of program	43,824	37,726	17,560	17,519	230	585	61,614	55,830
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	27,564	26,901	29,575	29,466			57,139	56,367
Contributions to employee benefit plans	351	351					351	351
	27,915	27,252	29,575	29,466			57,490	56,718
Less: receipts credited to revenue	1,290	615					1,290	615
Add: other services provided without charge by other departments	90	90					90	90
Total cost of program	26,715	26,727	29,575	29,466			56,290	56,193

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Land management and development	17,426	15,557			4,264	3,020	21,690	18,577
Contributions to employee benefit plans	368	368					368	368
	17,794	15,925			4,264	3,020	22,058	18,945
<i>Less: receipts credited to revenue</i>	<i>7,427</i>	<i>6,369</i>					<i>7,427</i>	<i>6,369</i>
<i>Add: other services provided without charge by other departments</i>	<i>69</i>	<i>69</i>					<i>69</i>	<i>69</i>
Total cost of program	10,436	9,625			4,264	3,020	14,700	12,645
MUNICIPAL GRANTS PROGRAM								
Administration	1,506	1,406	31		2,000	952	3,537	2,358
Grants to municipalities and other taxing authorities					205,735	205,735	205,735	205,735
Contributions to employee benefit plans	176	176					176	176
	1,682	1,582	31		207,735	206,687	209,448	208,269
<i>Less: receipts credited to revenue</i>	<i>1,682</i>	<i>1,582</i>						<i>17,014</i>
<i>Add: accommodation provided without charge by this department</i>	<i>85</i>	<i>85</i>					85	85
<i> other services provided without charge by other departments</i>	<i>35</i>	<i>35</i>					35	35
Total cost of program	1,802	(15,312)	31		207,735	206,687	209,568	191,375
CANADA LANDS COMPANY LIMITED								
Canada Lands Company Limited	44,541	42,952					44,541	42,952
CANADA MORTGAGE AND HOUSING CORPORATION								
Market housing	657,655	609,937					657,655	609,937
Social housing	655,870	654,942					655,870	654,942
Rehabilitation and conservation	215,700	210,936					215,700	210,936
Community services	53,271	49,985					53,271	49,985
Research, development, demonstration and information	22,181	21,240					22,181	21,240
General administration	22,100	22,100					22,100	22,100
Student summer employment	113	113					113	113
National energy program	475	246					475	246
Urban renewal	4,737	4,737					4,737	4,737
	1,632,102	1,574,236					1,632,102	1,574,236
<i>Less: receipts credited to revenue</i>	<i>1,632,102</i>	<i>902,413</i>						<i>902,413</i>
Total cost of program	1,632,102	671,823					1,632,102	671,823
NATIONAL CAPITAL COMMISSION								
Policy development	2,182	2,182					2,182	2,182
Land development	35,691	35,691					35,691	35,691
Transportation	8,188	8,188					8,188	8,188
Services and utilities	5,000	5,000					5,000	5,000
Recreation and culture	26,685	26,685					26,685	26,685
Administration and finance	12,970	12,970					12,970	12,970
	90,716	90,716					90,716	90,716
<i>Less: revenues credited to the vote*</i>	<i>8,516</i>	<i>8,516</i>					<i>8,516</i>	<i>8,516</i>
	82,200	82,200					82,200	82,200
<i>Less: receipts credited to revenue</i>	<i>82,200</i>	<i>2,285</i>						<i>2,285</i>
Total cost of program	82,200	79,915					82,200	79,915

* Credited to standard object 12.

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants			
<i>Fire prevention and protection services</i>			
Canadian Joint Fire Prevention Publicity Committee	10	10	5
Canadian Association of Fire Chiefs	25	25	25
	35	35	30
Contributions			
<i>Architectural, engineering and technical services</i>			
Construction Management Development Institute	50	42	35
Canadian Standards Association	12	12	12
	62	54	47
	97	89	77
ACCOMMODATION PROGRAM			
Contributions			
<i>Expenditures not required for the current year</i>			1,723
MARINE PROGRAM			
Grant			
<i>Industry support</i>			
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Contributions			
<i>Water level control</i>			
Council of Forest Industries	50	50	
Marine Remedial Works		355	65
	50	405	65
	230	585	245
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Contributions			
<i>Land management and development</i>			
Contributions towards the development of the Ottawa Rideau Centre Project	775		
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	3,489	2,831	3,918
Summer Youth Employment Program—Harbourfront Corporation, Toronto, Ont		189	110
<i>Expenditures not required for the current year</i>			4,458
	4,264	3,020	8,486
MUNICIPAL GRANTS PROGRAM			
Grants			
Grants to municipalities in accordance with the Municipal Grants Act	2,000	952	3,499
Grants to municipalities and other taxing authorities	205,735	205,735	209,916
	207,735	206,687	213,415
Total	212,326	210,381	223,946

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Professional and Technical Services				Marine Program	Transportation and Other Engineering Program	Land Management and Development Program
	Administration Program	Program	Construction Services Revolving Fund	Accommodation Program			
(1) Salaries and wages	37,631 36,721 <i>32,427</i>	39,886 38,615 <i>34,639</i>	13,791 13,791 <i>9,805</i>	134,418 133,395 <i>121,567</i>	11,750 12,000 <i>10,632</i>	2,487 3,349 <i>2,206</i>	2,561 2,461 <i>2,836</i>
(1) Other personnel costs	5,559 5,634 <i>5,070</i>	5,718 5,759 <i>5,296</i>	247 247 <i>196</i>	21,668 21,176 <i>19,089</i>	2,458 2,233 <i>2,008</i>	360 546 <i>374</i>	459 390 <i>724</i>
(2) Transportation and communications	2,651 2,469 <i>2,593</i>	2,248 2,492 <i>2,886</i>	5,145 5,145 <i>4,004</i>	7,712 7,657 <i>7,729</i>	907 772 <i>675</i>	627 671 <i>491</i>	170 107 <i>160</i>
(3) Information	41 107 <i>158</i>	46 4 <i>1</i>	507 507 <i>400</i>	559 754 <i>800</i>	79 83 <i>97</i>	61 48 <i>31</i>	55 7 <i>59</i>
(4) Professional and special services	3,301 3,310 <i>4,126</i>	5,502 3,458 <i>3,982</i>	27,386 27,386 <i>19,267</i>	72,157 70,348 <i>68,001</i>	8,079 3,806 <i>5,213</i>	1,114 649 <i>713</i>	1,904 703 <i>1,998</i>
(5) Rentals	1,014 855 <i>951</i>	184 301 <i>351</i>	1,616 1,616 <i>1,097</i>	284,121 283,541 <i>233,728</i>	409 415 <i>368</i>	267 307 <i>209</i>	27 15 <i>57</i>
(6) Purchased repair and upkeep	171 248 <i>100</i>	217 255 <i>222</i>	55,929 55,929 <i>55,172</i>	55,670 45,719 <i>60,660</i>	24,117 19,858 <i>23,876</i>	24,738 24,228 <i>19,117</i>	1,572 1,759 <i>2,521</i>
(7) Utilities, materials and supplies	1,710 1,013 <i>1,046</i>	893 854 <i>755</i>	4,743 4,743 <i>4,362</i>	117,661 108,771 <i>103,814</i>	5,096 3,790 <i>3,253</i>	1,167 1,347 <i>1,192</i>	1,244 532 <i>424</i>
(8) Construction and acquisition of land, buildings and works		1 <i>1</i>	171,049 171,049 <i>119,179</i>	86,284 85,280 <i>108,211</i>	5,474 12,547 <i>18,211</i>	26,188 25,076 <i>24,655</i>	1,227 <i>19,164</i>
(9) Construction and acquisition of machinery and equipment	137 523 <i>436</i>	127 695 <i>594</i>	4,262 4,261 <i>1,395</i>	17,401 11,258 <i>13,523</i>	5,075 928 <i>2,415</i>	481 494 <i>401</i>	64 <i>221</i>
(10) Grants, contributions and other transfer payments		97 89 <i>77</i>			230 585 <i>245</i>		4,264 3,020 <i>8,486</i>
(12) All other expenditures	53 24 <i>25</i>	21 2 <i>10</i>	53,718 2,268 <i>1,837</i>	3,834 5,444 <i>3,012</i>	619 119 <i>41</i>	3 <i>9</i>	9,802 8,660 <i>28,134</i>
(1-12) Total	52,268 50,904 <i>46,932</i>	54,939 52,525 <i>48,814</i>	338,393 286,942 <i>216,714</i>	801,485 773,343 <i>741,857</i>	64,293 57,136 <i>67,034</i>	57,490 56,718 <i>49,398</i>	22,058 18,945 <i>64,784</i>
(13) Less: revenues credited to the vote			285,951 285,951 <i>215,808</i>	255,105 248,862 <i>108,618</i>			
Total net expenditures	52,268 50,904 <i>46,932</i>	54,939 52,525 <i>48,814</i>	52,442 991 <i>906</i>	546,380 524,481 <i>633,239</i>	64,293 57,136 <i>67,034</i>	57,490 56,718 <i>49,398</i>	22,058 18,945 <i>64,784</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Municipal Grants Program	Subtotal	Canada Lands Company Limited	Canada Mortgage and Housing Corporation	National Capital Commission	Total
1,220	243,744				243,744
1,142	241,474				241,474
953	215,065				215,065
183	36,652				36,652
177	36,162				36,162
192	32,949				32,949
229	19,689				19,689
185	19,498				19,498
137	18,675				18,675
	1,348				1,348
	1,510				1,510
	1,546				1,546
40	119,483				119,483
66	109,726				109,726
199	103,499				103,499
	287,638				287,638
	287,050				287,050
	236,761				236,761
	162,414				162,414
	147,996				147,996
	161,668				161,668
10	132,524				132,524
10	121,060				121,060
12	114,858				114,858
	288,995				288,995
	295,180				295,180
	289,421				289,421
31	27,514				27,514
2	18,225				18,225
2	18,987				18,987
207,735	212,326				212,326
206,687	210,381				210,381
213,415	223,946				223,946
	68,047	44,541	1,632,102	82,200	1,826,890
	16,520	42,952	1,574,236	82,200	1,715,908
	33,068		968,654	97,774	1,099,496
209,448	1,600,374	44,541	1,632,102	82,200	3,359,217
208,269	1,504,782	42,952	1,574,236	82,200	3,204,170
214,910	1,450,443		968,654	97,774	2,516,871
	541,056				541,056
	534,813				534,813
	324,426				324,426
209,448	1,059,318	44,541	1,632,102	82,200	2,818,161
208,269	969,969	42,952	1,574,236	82,200	2,669,357
214,910	1,126,017		968,654	97,774	2,192,445

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	26,375,418	21,908,348
Refunds of previous years' expenditure	4,648,388	7,514,832
Services and service fees	6,767,525	6,067,666
Privileges, licences and permits	15,671	28,634
Proceeds from sales	24,557,326	15,656,005
Other non-tax revenue	19,663,773	20,208,611
Total	82,028,101	71,384,096

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Private sector enterprises—		
Burgeo Leasing Limited—Interest	27,277	
Eurocan Pulp and Paper Co Ltd—		
Interest	148,646	175,923
Other accounts—		
Deferred accounts—		
Electrical Reduction Company of		
Canada Limited—Interest	125,251	
Gulf Oil Canada Limited—Interest	351,650	
La Société Immobilière du Vieux Port—		
Interest	179,544	
Town of Mount Pearl—Interest	6,584	
Rent from properties	4,417,703	
Rental of Crown-owned housing	3,236,329	
Rental of Crown-owned public housing	17,604,167	
Sundry	278,267	
	26,199,495	
	26,375,418	

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
Refunds of previous years' expenditure:				
HQ	Canada Mortgage and Housing Corporation	Refund of shared costs for subscription to Goldfarb Report	7,000	
	Canadair	Refund of costs as per contribution agreement	32,105	
	Department of Supply and Services	Refund of duplicate payment made to Bureau of Management Consulting	16,024	
	National Research Council	Refund of salary changes	89,774	
	Payables at Year End	Adjustment to prior year's expenditure	(121,164)	
	Petro-Canada Exploration Inc	Refunds of costs as per contribution agreement	11,290	
	Sundry		22,696	
Atlantic	ACTNA Canada and Stewards Transfer Ltd	Replace both C&I—Edmundston, NB	4,360	
	Assumption Place Ltd	Cheque cancelled—Issued in error	5,200	
	Canadian Indemnity Co	Accident claim	1,916	
	Canadian Property Investors	Refund	2,628	
	Erco Industries Ltd	Repayment of loan	127,300	
	Fredericton Developments	Adjustment to overpayment of tax and operating escalation	5,472	
	Gulf Canada	Repayment of loan	152,204	
	Payables at Year End	Adjustment to prior year's expenditure	268,496	
	Town of Mount Pearl	Repayment of loan	8,749	
	Department of Public Works and Services—Government of Nfld	Salary for D F Stade	42,666	
	Revenue Canada—Customs and Excise	Statutory set-off	5,978	
	Sundry		31,815	
	Department of Supply and Services	Central travel service refund	6,136	
Quebec	Louis Bouchard	Security deposit	12,551	
	Estate of J C E Bedard	Unclaimed cheque by the estate recovered by Public Works Canada (1974)	5,209	
	City of Laval and G L Inc Building	Compensation for damages caused by flooding on 22-07-80	7,925	
	Norman Dellojorro and Judith Turcotte	Accident of 15-07-81. Compensation for damages	5,524	
	Hydro Quebec	Compensation for electrical costs, CEVA Blainville	16,592	
	J P M Maintenance	Overpayment of cleaning contract 81-044 period 01-06-81 to 31-03-82	30,000	

Revenue—Continued

Region	Source of Revenue	Reason for Recovery	Amount \$	Total \$
Refunds of previous years' expenditure:— <i>Concluded</i>				
Quebec— <i>Concluded</i>				
	City of Montreal	Compensation for water tax and services (14393 Antoine Barbeau for 1982)	11,288	
	International Aviation	Compensation for operational costs 1980-81	35,557	
	Duvernay Electric	Compensation for fraud (1977)	18,389	
	Canada Lands Company Limited—Mirabel	Municipal and school taxes—Reimbursement	302,968	
	SPEC	Cut in contract	5,000	
	Sundries		52,719	
	Payables at Year End	Adjustment to prior year's expenditure	163,425	
Capital	A Belly Construction	Duplicate payment	18,375	
	Apex Construction	Duplicate payment	33,548	
	Bona Building	Rental overpayment	28,574	
	Bourque Building	Realty tax overpayment	15,762	
	Campeau Corporation	Rental overpayment	42,157	
	Bell Canada	1981 realty tax overpayment	14,915	
	Hewitt, Newitt, Nesbitt	Settlement of claim	15,000	
	Government of Quebec	1981-82 repairs to MacDonald Cartier Bridge	138,897	
	Province of Ontario	1980-81 repairs to Perley Bridge	61,320	
	Province of Ontario	1981-82 repairs to Perley Bridge	60,737	
	Province of Ontario	1981-82 repairs to MacDonald Cartier Bridge	138,897	
	Marcel Vezina	Overpayment of contractor's holdback	52,715	
	Thom Construction	Settlement client versus Crown	36,436	
	Olympia and York Development	1981-82 realty tax overpayment	23,820	
	Laurentian Realty	1981-82 operating and maintenance costs	20,483	
	Payables at Year End	Adjustment to prior year's expenditure	944,829	
	Sundry		5,996	
	The Independent Order of Foresters	Recovery of overpayment of operating escalation costs	6,190	
	Payables at Year End	Adjustment to prior year's expenditure	85,890	
	Sundry		16,162	
Western	Thermotech Mechanical	Recovery of previous year's expenses	500,000	
	Payables at Year End	Adjustment to prior year's expenditure	188,335	
	Stonebrook Ventures Ltd	Adjustment of lease payment for 1981-82	21,624	
	Sundry		58,349	
Pacific	Town of Churchill Housing Authority	Recovery of overpayment made December 1981	60,941	
	Burlington Northern	New Westminster Railway Bridge—Recovery of previous year's expenditure	14,062	
	Canadian National Railways	New Westminster Railway Bridge—Recovery of previous year's expenditure	208,504	
	Dawson Construction	Alaska Highway—Refund of overpayment	8,602	
	Park Royal Shopping Centre	Lease overcharge	12,391	
	Payables at Year End	Adjustment to prior year's expenditure	79,857	
	Sundry		38,289	
	Yukon Territorial Government	Refund of overpayment	96,090	
	Yukon Territorial Treasurer	Overpayment per Audit Services Bureau audit in 1980-81	212,849	
				4,648,388
Services and service fees:				
	Earnings of dry docks—			
	Champlain graving dock—Lauzon, Que		146,397	
	Lorne graving dock—Lauzon, Que		5,556	
	Selkirk repair slip—Manitoba		5,083	
	Esquimalt graving dock		1,005,183	
	Earnings of dredges and marine vessels		56,815	
	Earnings—New Westminster Railway Bridge		924,203	
	Tenant service fees		318,538	
	Tenant service fees—Trade shops		38,002	
	Crown-leased housing rental		499,635	
	Crown-leased public building rental		3,768,113	
				6,767,525
Privileges, licences and permits:				
	Ferry privileges		4,970	
	Rental of water lots		10,701	
				15,671
Proceeds from sales:				
	Sale of energy		3,580,786	
	Sale of real estate		20,701,927	
	Sale of surplus material and equipment		2,470	
	Sundry		272,143	
				24,557,326
Other non-tax revenue:				
HQ	Department of National Defence	Payments for subscription to building design construction and maintenance standards	4,800	
	Sundry		30,394	
	Transport Canada	Edmonton Airport Centre	15,000	
	Transport Canada	Reimbursement of amounts paid for grants in lieu of real property tax under Transport Canada's management charge and direction	17,012,835	

Revenue—Concluded

Region	Source of Revenue	Reason for Recovery	Amount	Total
Other non-tax revenue:—Concluded			\$	\$
Atlantic	DOMTAR	Use of wharf at Come-by-Chance	3,564	
	Government of Newfoundland and Labrador	Share of firefighters salaries	233,867	
	N B Community College	Sussex leased accommodation	3,380	
	Sun Alliance	Damage to government car (car not repaired but sold to Crown Assets)	3,087	
	Sundry		15,083	
Quebec	United States Military Airlift Command and MOU	Vehicle operation accounting services radio maintenance staff	565,156	
	Sundry		26,764	
Capital	Ashton Press	Realty tax de-escalation	1,658	
	Blackburn	Realty taxes	6,889	
	Brunswick Building	Realty tax de-escalation	675	
	C D Howe Building	Realty taxes	523,013	
	C D Howe Clients	Operating and maintenance	242,999	
	Century Building	Realty tax de-escalation	29	
	Fortintek Canada Corp	Operating and maintenance 1982-83	196,673	
	High Point Management	Rental payments	50,430	
	Killeany Building	Realty tax de-escalation	9,659	
	La Promenade	Realty taxes	3,801	
	La Promenade Clients	Operating and maintenance	10,015	
	Sundry		189,150	
	Trafalgar Building	Realty tax de-escalation	721	
	Warehouse Seiveright	Realty tax de-escalation	1,000	
	Ontario			
Ontario	Canadian National Railways	Burlington Lift Bridge	89,949	
	Canfarm Co-operative Services	Proportionate share of municipal taxes	25,999	
Sundry			10,755	
	Thunder Bay Harbour Improvement Ltd	Assessment against contractor	9,853	
Western	Rivers, Manitoba	Rental of lands and buildings	216,126	
	Sundry		19,079	
Pacific	Cascade Development	Public Works Canada lease 1166 Alberni Street	45,000	
	Gulf Canada	Light oil sales	6,007	
	Shakwak Project	15% employee benefits	(11,747)	
	Sundry		69,163	
	State of Alaska	Annual payment Prince Rupert Ferry Terminal	32,947	
				<u>19,663,773</u>

	1982-83	1981-82
	\$	\$
CANADA MORTGAGE AND HOUSING CORPORATION		
Summary		
Non-Tax Revenue—		
Return on investments	892,092,911	872,621,281
Refunds of previous years' expenditure	2,133,003	2,584,230
Proceeds from sales	123,559	193,536
Other non-tax revenue	8,063,727	7,292,072
Total	<u>902,413,200</u>	<u>882,691,119</u>

	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Canada Mortgage and Housing Corporation—		
Interest	883,044,769	
Profit	9,048,142	
		<u>892,092,911</u>
Refunds of previous years' expenditure:		
Excess billing under Part V of the National Housing Act		<u>2,133,003</u>
Proceeds from sales:		
Sale of properties		<u>123,559</u>
Other non-tax revenue:		
Sundry	2,745,535	
Start-up funds recoveries Part V	4,080,443	
Urban renewal recoveries	1,237,749	
		<u>8,063,727</u>

NATIONAL CAPITAL COMMISSION

Summary		
Non-Tax Revenue—		
Return on investments	2,285,200	3,114,656
Refunds of previous years' expenditure		3,214,525
Total	<u>2,285,200</u>	<u>6,329,181</u>
		<u>1982-83</u>
		\$

Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
National Capital Commission—		
Interest		2,285,200

Appendix 1

Construction Services Revolving Fund

MANAGEMENT REPORT

We have prepared the financial statements of the Construction Services Revolving Fund in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada.

These financial statements were prepared with objective data and in conformity to the "consistency" principle. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. It is further managed and controlled through procedure manuals, instructions and directives. Transactions are executed in accordance with the regulations contained in the Guide on Financial Administration and the Financial Administration Act in order to maintain accountability and exercise internal control.

The transactions of the Fund have been subjected to audit by the Auditor General's department as part of their review of internal control and the examination of the books, records and financial statements of the department.

Approved by:

H. G. RICHARDS
Director General, Finance
(Senior full-time financial officer)

J. B. SWAYNE
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

August 8, 1983

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net loss for the year				54
Operating requirements				54
Working capital change and other reconciling items		991		852
Net expenditure		991		906

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS		1983	1982	FUND LIABILITIES		1983	1982
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		94,752,505	66,211,839	Federal Government		5,020,571	2,082,424
Outside parties		2,897,741	1,065,686	Outside parties		44,362,825	36,940,069
						49,383,396	39,022,493
				EQUITY OF CANADA			
				Accumulated net charge against the Fund's authority		48,320,950	28,309,132
				Accumulated deficit		(54,100)	(54,100)
						48,266,850	28,255,032
		97,650,246	67,277,525			97,650,246	67,277,525

The accompanying notes are an integral part of the financial statements.

Appendix 1—Concluded**Construction Services Revolving Fund—Concluded****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983**

	1983	1982
	\$	\$
Payments and charges	289,500,886	218,366,279
Gross recoveries	289,500,886	218,366,279
Less: write-off of accounts receivable		54,100
Net recoveries	289,500,886	218,312,179
Net loss		54,100

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983**

	1983	1982
	\$	\$
Balance, beginning of year	54,100	
Net loss for the year		54,100
Balance, end of year	54,100	54,100

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983**

	1983	1982
	\$	\$
Source of working capital		
Increase in the accumulated net charge against the Fund's authority account	20,011,818	4,411,884
Use of working capital		
Operations		
Net loss for the year		54,100
Increase in working capital	20,011,818	4,357,784
Working capital, beginning of year	28,255,032	23,897,248
Working capital, end of year	48,266,850	28,255,032
Changes in working capital components:		
Increase in accounts receivable	30,372,721	6,999,398
(Increase) in accounts payable and accrued liabilities	(10,360,903)	(2,641,614)
	20,011,818	4,357,784

**RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983**

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	48,320,950	28,309,132
Add: PAYE charges against the appropriation account after March 31	49,383,396	39,022,493
Deduct: amounts credited to the appropriation account after March 31	94,154,439	64,773,162
Net authority used, end of year	3,549,907	2,558,463
Authority limit	55,000,000	55,000,000
Unused authority carried forward	51,450,093	52,441,537

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983****1. Authority and purpose**

The Construction Services Working Capital Advance was replaced by the Construction Services Revolving Fund as at April 1, 1980. The purpose of the Fund is to provide construction services to other federal departments and agencies, to other governments or to private sector tenants of federal property; to provide, on a cost recovery basis, interim financing and financial control, construction supervision and other related services on federal and non-federal projects undertaken on behalf of federal departments and agencies, other governments or private sector tenants of federal property.

The Adjustment of Accounts Act, S.C. 1980, c. 17 authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory authority limit of \$55 million.

2. Significant accounting policy**Payments, charges and recoveries**

The Construction Services Revolving Fund provides interim financing on a cost recovery basis. The gross recoveries are always equal to the payments and charges since revenue is recognized at billing point, hence no profit is realized.

Appendix 2

Public Works Construction Services Revolving Fund

SUPPLEMENTARY INFORMATION TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

Names of clients	Payments, charges and recoveries	Names of clients	Payments, charges and recoveries
	\$		\$
Advisory Council on the Status of Women	37,709	Ministry of State for Science and Technology	12,032
Agriculture	8,833,490	Ministry of State for Social Development	57,998
Army Benevolent Fund	905	National Arts Centre Corporation	200
Atomic Energy Control Board	38,471	National Battlefields Commission	1,018
Atomic Energy of Canada Limited	2,068	National Capital Commission	84,126
Auditor General	96,397	National Defence	3,181,069
Canada Employment and Immigration	3,823,243	National Energy Board	180,912
Canada Labour Relations Board	2,498	National Film Board	603,639
Canada Mortgage and Housing Corporation	148,245	National Harbours Board	337,866
Canada Pension Plan	284,490	National Health and Welfare	7,461,896
Canadian Arsenals Ltd.	252	National Library	516,992
Canadian Broadcasting Corporation	154,230	National Museums of Canada	755,058
Canadian Correctional Service	43,370,346	National Parole Board	92,980
Canadian Dairy Commission	6,797	National Research Council of Canada	24,916,973
Canadian Grain Commission	203,566	National Revenue—Customs and Excise	1,809,683
Canadian Human Rights Commission	4,216	National Revenue—Taxation	1,654,887
Canadian Intergovernmental Conference Secretariat	5,935	National Sports and Recreation Centre Inc.	137,949
Canadian International Development Agency	281,185	Northern Canada Power Commission	21,291
Canada Museums Construction Corporation Inc	168	Northern Pipeline Agency	21,273
Canadian National Marine	1,215,071	Passport Office	11,768
Canadian National Telecommunications	23	Post Office	14,209,394
Canadian Radio-television Commission	92,939	Prairie Farm Rehabilitation	148
Canadian Transport Commission	93,186	Privy Council	149,639
Canadian Unity Information Office	29,807	Public Archives	678,228
Chief Electoral Officer	13,793	Public Service Commission	375,996
Commissioner of Federal Judicial Affairs	4,679	Public Service Staff Development Branch	125
Commissioner of Official Languages	27,811	Public Service Staff Relations Board	27,743
Communications	1,710,821	Public Works Canada	2,738
Comptroller General of Canada	4,281	Race Track Supervision Unit	79
Consumer and Corporate Affairs	297,813	Regional Economic Expansion	487,730
Economic Council of Canada	21,903	Royal Canadian Mint	99,544
Eldorado Nuclear Ltd.	6,995	Royal Canadian Mounted Police	37,257,802
Emergency Planning Canada	12,550	Science Council of Canada	2,995
Energy, Mines and Resources	2,083,488	Secretary of State	374,602
Environment Canada	30,605,125	Social Sciences and Humanities Research Council	20,767
External Affairs	154,485	Solicitor General	686,897
Farm Credit Corporation	315	Statistics Canada	531,048
Federal Court of Canada	24,069	St. Lawrence Seaway Authority	1,620
Federal-Provincial Relations Office	32,351	Supply and Services Canada	1,298,316
Finance	800,012	Supreme Court of Canada	40,796
Fisheries and Oceans	37,492,657	Tariff Board	2,066
Foreign Investment Review Agency	7,699	Tax Review Board	2,380
Government Telecommunications Agency	82	Telelobe Canada	73
Harbour Commissions	900,827	The Senate	24,910
House of Commons	536,537	Transport Canada	18,407,619
Immigration Appeal Board	280	Treasury Board	107,146
Indian Affairs and Northern Development	21,414,680	United States Government (Shakwak)	5,179,913
Industry, Trade and Commerce	859,383	Veterans Affairs	1,388,247
Insurance	23,143	Other	5,577,822
International Joint Commission	23,546		285,127,186
Justice	261,500	Adjustments	823,794
Labour	170,917		285,950,980
Law Reform Commission of Canada	4,061	Amounts to be recovered	3,549,906
Library of Parliament	6,991	Total	289,500,886
Medical Research Council	71,875		
Ministry of State for Economic Development	52,387		

Appendix 2—Concluded

Public Works Construction Services Revolving Fund—Concluded

ANALYSIS OF BALANCE OUTSTANDING
AS AT MARCH 31, 1983

Names of clients	Journal vouchers not processed	Other	Total
	\$	\$	\$
Agriculture		655,939	655,939
Atomic Energy of Canada Limited		461	461
Canada Employment and Immigration		(24,024)	(24,024)
Canada Labour Relations Board		48	48
Canada Mortgage and Housing Corporation		111,241	111,241
Canada Pension Plan		642	642
Canadian Broadcasting Corporation		11,997	11,997
Canadian Correctional Service		(22,621)	(22,621)
Canadian National Marine		20,645	20,645
Canadian National Telecommunications		124	124
Canadian Transport Commission		110	110
Commissioner of Official Languages		180	180
Communications		129	129
Consumer and Corporate Affairs		23,675	23,675
Economic Council of Canada		91	91
Eldorado Nuclear Ltd.		71	71
Energy, Mines and Resources	(4)	43,780	43,776
Environment Canada		1,333,605	1,333,605
External Affairs		1,626	1,626
Federal Court of Canada		950	950
Finance		4,574	4,574
Fisheries and Oceans		394,497	394,497
Harbour Commissions		2,319	2,319
House of Commons		(566)	(566)
Indian Affairs and Northern Development		383,726	383,726
Industry, Trade and Commerce		(5,067)	(5,067)
Ministry of State for Economic Development		(447)	(447)
Ministry of State for Science and Technology		3,321	3,321
Ministry of State for Social Development		8,168	8,168
National Battlefields Commission		136	136
National Capital Commission		22,554	22,554
National Defence		162,985	162,985
National Film Board		1,015	1,015
National Harbours Commission		130	130
National Health and Welfare		135,288	135,288
National Library		(1,373)	(1,373)
National Museums of Canada		55,067	55,067
National Parole Board		124	124
National Research Council of Canada		398,731	398,731
National Revenue—Customs and Excise		(17,815)	(17,815)
National Revenue—Taxation		52,591	52,591
National Sports and Recreation Centre Inc.		3,773	3,773
Northern Canada Power Commission		30	30
Passport Office		154	154
Post Office		(212,677)	(212,677)
Privy Council		7	7
Public Archives		3,978	3,978
Public Service Commission		7,203	7,203
Public Works Canada		(7,464)	(7,464)
Regional Economic Expansion		2,482	2,482
Royal Canadian Mint		594	594
Royal Canadian Mounted Police	(764)	833,734	832,970
Science Council of Canada		(100)	(100)
Secretary of State		311	311
Solicitor General		14,318	14,318
Statistics Canada		8,036	8,036
St. Lawrence Seaway Authority		(151)	(151)
Supply and Services Canada		321,708	321,708
Supreme Court of Canada		23	23
Tariff Board		2,156	2,156
Transport Canada		(78,734)	(78,734)
Treasury Board		12,752	12,752
United States Government (Shakwak)		8,996	8,996
Veterans Affairs		6,597	6,597
Other		(1,135,679)	(1,135,679)
Total	(768)	3,550,674	3,549,906

SECTION 22

**1982-83
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	22.4
Total cost of programs—Budgetary	22.6
Programs by activity—Budgetary	22.6
Grants and contributions	22.6
Budgetary expenditure by program and standard object.....	22.7
Revenue	22.8

REGIONAL ECONOMIC EXPANSION

Department*

Objective

- To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

* During the year, duties of this department were transferred to the following departments: Agriculture—Agri-Food Development Program; Environment—Environmental Services Program; Indian Affairs and Northern Development—Northern Affairs Program; Public Works—Land Management and Development Program; and, Transport—Surface Transportation Program.

Use of Appropriations

Vote	Program	
DEPARTMENT		
Budgetary		
1	Operating expenditures	\$ 87,869,000
	Transfer from TB Vote 10 ⁽¹⁾	54,058
5	Capital expenditures and authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians	
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements	\$ 663,403,000
	10b	1
	Transfer from TB Vote 10 ⁽¹⁾	658,732
		664,061,733
	Less transfer to: Vote 15 (Agriculture) as authorized by Agriculture Vote 15b, Appropriation Act No. 3, 1982-83	\$ 17,511,000
	Vote 15 (Environment) as authorized by Environment Vote 15b, Appropriation Act No. 3, 1982-83	57,469,200
	Vote 30 (Indian Affairs and Northern Development) as authorized by Indian Affairs and Northern Development Vote 30b, Appropriation Act No. 3, 1982-83	700,000
	Vote 40 (Public Works) as authorized by Public Works Vote 40b, Appropriation Act No. 3, 1982-83	3,488,999
	Vote 65 (Transport) as authorized by Transport Vote 65b, Appropriation Act No. 3, 1982-83	15,392,000
		94,561,199
Stat	Minister of Regional Economic Expansion—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	RDIA loan guarantee payments	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
Non-budgetary		
L15	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure. (Gross)	
L20	Loans to Newfoundland and Labrador Development Corporation Limited subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into, pursuant to Regional Economic Expansion, Vote L25, Appropriation Act No. 4, 1973. (Gross)	
	Total program—Non-budgetary	
CAPE BRETON DEVELOPMENT CORPORATION		
Budgetary		
25	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1982-83 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	\$ 12,816,000
	25b To extend the purposes of Regional Economic Expansion Vote 25, Appropriation Act No. 2, 1982-83 to include losses incurred during the 1981-82 fiscal year	1,289,383
30	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	\$ 77,246,000
	30b	2,900,000
35	Payment to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	\$ 9,070,000
	35c	2,035,000
	Total program—Budgetary	
Non-budgetary		
L40a	The Cape Breton Development Corporation Act, R.S.c. C-13, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances outstanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed \$25,000,000. (Net)	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
87,923,058		87,923,058		87,923,058	80,974,675	6,948,383		81,618,803
11,628,000		11,628,000		11,628,000	9,131,583	2,496,417		8,029,476
569,500,534		569,500,534		569,500,534	349,595,056	219,905,478		430,284,370
37,000	(37,000)							36,442
7,861,000	833,300	8,694,300		8,694,300	8,694,300			8,159,000
	315,000	315,000		315,000	315,000			8,756
676,949,592	1,111,300	678,060,892		678,060,892	448,710,614	229,350,278		528,136,847
1,100,000		1,100,000		1,100,000	956,292	143,708		2,299,806
500,000		500,000		500,000	500,000			1,500,000
1,600,000		1,600,000		1,600,000	1,456,292	143,708		3,799,806
14,105,383		14,105,383		14,105,383	14,105,383			25,907,236
80,146,000		80,146,000		80,146,000	71,146,000	9,000,000		98,473,000
11,105,000		11,105,000		11,105,000	11,105,000			8,635,000
105,356,383		105,356,383		105,356,383	96,356,383	9,000,000		133,015,236
			25,000,000	25,000,000				
782,305,975	1,111,300	783,417,275		783,417,275	545,066,997	238,350,278		661,152,083
1,600,000		1,600,000	25,000,000	26,600,000	1,456,292	143,708	25,000,000	3,799,806

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1982-83	448,711	60,540	6,965		396,743
	1981-82	528,137	60,359	5,835	1,607	475,000
CAPE BRETON DEVELOPMENT CORPORATION	1982-83	96,356				96,356
	1981-82	133,015				133,015
Total	1982-83	545,067	60,540	6,965	1,607	493,099
	1981-82	661,152	60,359	5,835	1,387	608,015

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Planning and administration	60,400	51,815	531	497			60,931	52,312
Developmental opportunity initiatives			6,720	38	285,934	172,535	292,654	172,573
Industrial incentives					167,055	142,441	167,055	142,441
Other programs	27,523	29,160	4,377	8,597	116,512	34,619	148,412	72,376
Contributions to employee benefit plans	8,694	8,694					8,694	8,694
RDIA loan guarantee payments	315	315					315	315
	96,932	89,984	11,628	9,132	569,501	349,595	678,061	448,711
<i>Less: receipts credited to revenue</i>	60,313	60,540					60,313	60,540
<i>Add: accommodation provided without charge by Public Works</i>	7,026	6,965					7,026	6,965
<i>other services provided without charge by other departments</i>	1,607	1,607					1,607	1,607
Total cost of program	45,252	38,016	11,628	9,132	569,501	349,595	626,381	396,743
CAPE BRETON DEVELOPMENT CORPORATION								
Cape Breton Development Corporation*							105,356	96,356

*See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
Grants			
<i>Other programs</i>			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	87	58	66
Grant to assist the Atlantic Provinces Economic Council	100	100	
<i>Expenditures not required for the current year</i>	187	158	150
			216
Contributions			
Contributions related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs:			
Developmental opportunity initiatives	285,934	172,535	258,154
Industrial incentives	167,055	142,441	127,014
Other programs	116,325	34,461	42,807
<i>Other programs</i>			
<i>Expenditures not required for the current year</i>			2,093
	569,314	349,437	430,068
Total	569,501	349,595	430,284

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	60,482 57,144 <i>55,419</i>		60,482 57,144 <i>55,419</i>
(1) Other personnel costs	8,717 9,447 <i>8,401</i>		8,717 9,447 <i>8,401</i>
(2) Transportation and communications	7,261 6,782 <i>6,926</i>		7,261 6,782 <i>6,926</i>
(3) Information	2,745 1,157 <i>2,732</i>		2,745 1,157 <i>2,732</i>
(4) Professional and special services	9,854 7,399 <i>8,911</i>		9,854 7,399 <i>8,911</i>
(5) Rentals	1,613 2,063 <i>1,763</i>		1,613 2,063 <i>1,763</i>
(6) Purchased repair and upkeep	815 802 <i>820</i>		815 802 <i>820</i>
(7) Utilities, materials and supplies	5,865 5,793 <i>5,534</i>		5,865 5,793 <i>5,534</i>
(8) Construction and acquisition of land, buildings and works	8,206 5,585 <i>5,689</i>		8,206 5,585 <i>5,689</i>
(9) Construction and acquisition of machinery and equipment	2,566 2,612 <i>1,575</i>		2,566 2,612 <i>1,575</i>
(10) Grants, contributions and other transfer payments	569,501 349,595 <i>430,284</i>		569,501 349,595 <i>430,284</i>
(12) All other expenditures	436 332 <i>83</i>	105,356 96,356 <i>133,015</i>	105,792 96,688 <i>133,098</i>
Total net expenditures	678,061 448,711 <i>528,137</i>	105,356 96,356 <i>133,015</i>	783,417 545,067 <i>661,152</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

SECTION 23

**1982-83
PUBLIC ACCOUNTS**

Science and Technology

**Ministry of State
National Research Council of Canada
Natural Sciences and Engineering
Research Council
Science Council of Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	23.4
Total cost of programs—Budgetary	23.6
Programs by activity—Budgetary	23.7
Grants and contributions	23.8
Budgetary expenditure by program and standard object.....	23.9
Revenue	23.10
Appendices	23.11



SCIENCE AND TECHNOLOGY

Ministry of State

Objective

- To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM

- To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

- To facilitate the use of scientific and technical information by the Government and people of Canada.

Natural Sciences and Engineering Research Council

Objective

- To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Use of Appropriations

Vote	Program	
MINISTRY OF STATE		
	Budgetary	
1 Stat	Program expenditures, the grant listed in the Estimates and contributions	
	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
NATIONAL RESEARCH COUNCIL OF CANADA		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
	Budgetary	
5	Operating expenditures	\$ 185,383,000
	Less: transfer to Vote 15	2,167,000
10	Capital expenditures	\$ 58,240,000
	Less: transfer to Vote 15	632,999
15	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year for assistance towards applied research and improvements in technology to Canadian industry of \$36,200,000	\$ 74,357,000
	15b To authorize the transfer of \$2,167,000 from Science and Technology Vote 5 and \$632,999 from Science and Technology Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	
	Transfer from: Vote 5	
	Vote 10	2,167,000
	TB Vote 10 ⁽¹⁾	632,999
		27,876
Stat	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		
	Budgetary	
20 Stat	Program expenditures and contributions	
	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL		
	Budgetary	
25	Operating expenditures	\$ 5,334,000
	25c	149,000
30	The grants listed in the Estimates	\$ 220,851,000
	30c	17,851,000
Stat	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
SCIENCE COUNCIL OF CANADA		
	Budgetary	
35 Stat	Program expenditures	
	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
10,014,000		10,014,000		10,014,000	9,318,619	695,381		8,798,214
798,000	84,600	882,600		882,600	882,600			821,500
10,812,000	84,600	10,896,600		10,896,600	10,201,219	695,381		9,619,714
183,216,000		183,216,000		183,216,000	175,795,814	7,420,186		158,169,567
57,607,001		57,607,001		57,607,001	53,962,251	3,644,750		30,699,007
77,184,876		77,184,876		77,184,876	75,789,044	1,395,832		54,817,173
13,198,000	1,399,000	14,597,000		14,597,000	14,597,000			12,880,000
331,205,877	1,399,000	332,604,877		332,604,877	320,144,109	12,460,768		256,565,747
17,647,000		17,647,000		17,647,000	16,421,323	1,225,677		14,382,577
731,000	77,500	808,500		808,500	808,500			737,000
18,378,000	77,500	18,455,500		18,455,500	17,229,823	1,225,677		15,119,577
5,483,000		5,483,000		5,483,000	5,347,140	135,860		3,906,479
238,702,000		238,702,000		238,702,000	238,701,999	1		196,943,529
352,000	37,300	389,300		389,300	389,300			291,000
244,537,000	37,300	244,574,300		244,574,300	244,438,439	135,861		201,141,008
3,763,000		3,763,000		3,763,000	3,689,921	73,079		3,230,679
284,000	30,100	314,100		314,100	314,100			292,000
4,047,000	30,100	4,077,100		4,077,100	4,004,021	73,079		3,522,679
608,979,877	1,628,500	610,608,377		610,608,377	596,017,611	14,590,766		485,968,725

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend- itures	Add: Accommoda- tion		Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
			Less: Receipts credited to revenue	provided without charge by this Council			
MINISTRY OF STATE	1982-83	10,201	10		575	128	10,894
	1981-82	9,620	14		497	96	10,199
NATIONAL RESEARCH COUNCIL OF CANADA							
SCIENTIFIC AND INDUSTRIAL RESEARCH	1982-83	320,144	1,951	11,383	3,171	2,276	335,023
	1981-82	256,566	394	10,937	2,235	2,377	271,721
SCIENTIFIC AND TECHNICAL INFORMATION	1982-83	17,230	183	1,796		172	19,015
	1981-82	15,119	63	1,734		149	16,939
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL	1982-83	244,439	489			496	244,446
	1981-82	201,141	411			416	201,146
SCIENCE COUNCIL OF CANADA	1982-83	4,004	2		283	47	4,332
	1981-82	3,523	3		227	40	3,787
Total	1982-83	596,018	2,635	13,179	4,029	3,119	613,710
	1981-82	485,969	885	12,671	2,959	3,078	503,792

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy development	4,989	4,336			2,429	2,049	7,418	6,385
Policy development support	509	555					509	555
Administration	2,063	2,180	23	197	1	1	2,087	2,378
Contributions to employee benefit plans	883	883					883	883
	8,444	7,954	23	197	2,430	2,050	10,897	10,201
<i>Less:</i> receipts credited to revenue		10						10
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	575	575					575	575
	128	128					128	128
Total cost of program	9,147	8,647	23	197	2,430	2,050	11,600	10,894
NATIONAL RESEARCH COUNCIL OF CANADA								
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	28,375	28,573	4,352	4,614			32,727	33,187
Research on long-term problems of national concern	45,428	36,427	8,041	7,547	4,663	5,354	58,132	49,328
Research in direct support of industrial innovation and development	54,968	52,044	25,279	25,066	47,389	45,494	127,636	122,604
Research to provide technological support of social objectives	9,411	9,448	1,009	1,301	140	140	10,560	10,889
National facilities	11,829	15,025	17,739	13,364	23,117	23,088	52,685	51,477
Research and services related to standards	12,908	10,624	865	988			13,773	11,612
Administrative and special support services	28,227	31,625	522	1,372	1,876	1,713	30,625	34,710
Contributions to employee benefit plans	14,597	14,597					14,597	14,597
	205,743	198,363	57,807	54,252	77,185	75,789	340,735	328,404
<i>Less:</i> revenues credited to the vote	7,930	7,970	200	290			8,130	8,260
	197,813	190,393	57,607	53,962	77,185	75,789	332,605	320,144
<i>Less:</i> receipts credited to revenue		1,951						1,951
<i>Add:</i> accommodation provided without charge by this Council ..	11,383	11,383					11,383	11,383
accommodation provided without charge by Public Works other services provided without charge by other departments	3,171	3,171					3,171	3,171
	2,276	2,276					2,276	2,276
Total cost of program	214,643	205,272	57,607	53,962	77,185	75,789	349,435	335,023
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	16,589	15,562	257	231	74	74	16,920	15,867
Network implementation	3,648	3,520					3,648	3,520
Research and development	445	369					445	369
Contributions to employee benefit plans	809	809					809	809
	21,491	20,260	257	231	74	74	21,822	20,565
<i>Less:</i> revenues credited to the vote	3,367	3,335					3,367	3,335
	18,124	16,925	257	231	74	74	18,455	17,230
<i>Less:</i> receipts credited to revenue		183						183
<i>Add:</i> accommodation provided without charge by this Council ..	1,796	1,796					1,796	1,796
other services provided without charge by other departments	172	172					172	172
Total cost of program	20,092	18,710	257	231	74	74	20,423	19,015
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL								
Peer adjudicated grants					157,782	150,608	157,782	150,608
Developmental grants and contributions					43,872	49,459	43,872	49,459
Highly qualified manpower training and development					34,872	34,993	34,872	34,993
National and international activities					2,176	3,642	2,176	3,642
Administration	5,483	5,348					5,483	5,348
Contributions to employee benefit plans	389	389					389	389
	5,872	5,737			238,702	238,702	244,574	244,439
<i>Less:</i> receipts credited to revenue		3				486		489
<i>Add:</i> other services provided without charge by other departments	496	496					496	496
Total cost of program	6,368	6,230			238,702	238,216	245,070	244,446
SCIENCE COUNCIL OF CANADA								
Operations	4,049	3,969	28	35			4,077	4,004
<i>Less:</i> receipts credited to revenue		2						2
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	209	283					209	283
	47	47					47	47
Total cost of program	4,305	4,297	28	35			4,333	4,332

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
MINISTRY OF STATE			
Grant			
<i>Administration</i>			
Canadian Science Writers' Association	1	1	
Contributions			
<i>Policy development</i>			
Contribution toward the support of the International Institute for Applied Systems Analysis	534	405	409
Contribution to cover the cost of participation by Canada in the Program of the European Space Agency	1,895	1,644	1,677
	2,429	2,049	2,086
	2,430	2,050	2,086
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Grants			
<i>Administrative and special support services</i>			
International affiliations	554	410	496
Grants to municipalities in accordance with the Municipal Grants Act	1,262	1,262	784
	1,816	1,672	1,280
Contributions			
<i>Research on long-term problems of national concern</i>			
International Energy Agency Implementing Agreements	238	216	108
Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research and Development Program	4,325	4,306	
Contribution for research on materials for fusion	600	600	
Expenditures not required for the current year			150
<i>Research in direct support of industrial innovation and development</i>			
Assistance toward applied research and improvements in technology to Canadian industry	31,705	31,511	24,037
Contributions to provincial research organizations and research institutes to provide technical information and field services	3,389	3,389	3,381
Program for Industry-Laboratory Projects	9,380	8,905	2,891
Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	2,183	1,677	700
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200	200	200
Expenditures not required for the current year			2,330
<i>Research to provide technological support of social objectives</i>			
Canadian Rehabilitation Council for the Disabled	140	140	140
<i>National facilities</i>			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	1,915	1,915	2,445
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	20,893	20,877	16,845
Memorial University of Newfoundland—Construction of towing tank	281	281	150
<i>Administrative and special support services</i>			
Summer Job Corps	28	27	41
Support of scientific and engineering conferences	92	73	119
	75,369	74,117	53,537
	77,185	75,789	54,817
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Contributions			
<i>Information services</i>			
Canadian Film Institute	74	74	66
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
Grants			
Scholarships and grants in aid of research	238,702	238,702	196,944
Total	318,391	316,615	253,913

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Scientific and Industrial Research Program	Scientific and Technical Information Program	Subtotal National Research Council of Canada	Natural Sciences and Engineering Research Council	Science Council of Canada	Total
(1) Salaries and wages	6,135 5,813 <i>5,209</i>	102,741 102,332 <i>89,107</i>	6,001 5,902 <i>5,251</i>	108,742 108,234 <i>94,358</i>	2,708 2,659 <i>2,031</i>	2,186 2,175 <i>1,932</i>	119,771 118,881 <i>103,530</i>
(1) Other personnel costs	883 883 <i>822</i>	14,681 14,778 <i>13,030</i>	814 822 <i>801</i>	15,495 15,600 <i>13,831</i>	389 389 <i>291</i>	314 314 <i>292</i>	17,081 17,186 <i>15,236</i>
(2) Transportation and communications	463 380 <i>436</i>	9,291 8,524 <i>7,617</i>	280 276 <i>239</i>	9,571 8,800 <i>7,856</i>	987 1,125 <i>771</i>	394 384 <i>377</i>	11,415 10,689 <i>9,440</i>
(3) Information	76 106 <i>73</i>	1,835 1,169 <i>1,329</i>	2,834 2,227 <i>1,895</i>	4,669 3,396 <i>3,224</i>	360 276 <i>311</i>	216 183 <i>152</i>	5,321 3,961 <i>3,760</i>
(4) Professional and special services	545 386 <i>441</i>	47,759 41,660 <i>41,978</i>	3,925 4,181 <i>3,118</i>	51,684 45,841 <i>45,096</i>	1,187 1,091 <i>633</i>	735 728 <i>548</i>	54,151 48,046 <i>46,718</i>
(5) Rentals	136 102 <i>125</i>	3,308 3,248 <i>2,825</i>	376 349 <i>280</i>	3,684 3,597 <i>3,105</i>	110 87 <i>27</i>	44 29 <i>16</i>	3,974 3,815 <i>3,273</i>
(6) Purchased repair and upkeep	52 69 <i>56</i>	4,519 4,396 <i>3,849</i>	97 81 <i>71</i>	4,616 4,477 <i>3,920</i>	9 14 <i>13</i>	33 37 <i>35</i>	4,710 4,597 <i>4,024</i>
(7) Utilities, materials and supplies	154 214 <i>252</i>	22,020 23,511 <i>20,582</i>	7,164 6,494 <i>6,041</i>	29,184 30,005 <i>26,623</i>	53 70 <i>41</i>	125 117 <i>95</i>	29,516 30,406 <i>27,011</i>
(8) Construction and acquisition of land, buildings and works		25,049 26,501 <i>4,967</i>		25,049 26,506 <i>4,967</i>			25,049 26,506 <i>4,967</i>
(9) Construction and acquisition of machinery and equipment	23 197 <i>120</i>	32,258 26,416 <i>23,876</i>	257 154 <i>219</i>	32,515 26,570 <i>24,095</i>	68 26 <i>79</i>	28 35 <i>72</i>	32,634 26,828 <i>24,366</i>
(10) Grants, contributions and other transfer payments	2,430 2,050 <i>2,086</i>	77,185 75,789 <i>54,817</i>	74 74 <i>66</i>	77,259 75,863 <i>54,883</i>	238,702 238,702 <i>196,944</i>		318,391 316,615 <i>253,913</i>
(12) All other expenditures		89 80 <i>39</i>		89 80 <i>39</i>	1 2 <i>4</i>	2 2 <i>4</i>	92 83 <i>43</i>
(1-12) Total	10,897 10,201 <i>9,620</i>	340,735 328,404 <i>264,016</i>	21,822 20,565 <i>17,981</i>	362,557 348,969 <i>281,997</i>	244,574 244,439 <i>201,141</i>	4,077 4,004 <i>3,523</i>	622,105 607,613 <i>496,281</i>
(13) Less: revenues credited to the vote		8,130 8,260 <i>7,450</i>	3,367 3,335 <i>2,862</i>	11,497 11,595 <i>10,312</i>			11,497 11,595 <i>10,312</i>
Total net expenditures	10,897 10,201 <i>9,620</i>	332,605 320,144 <i>256,566</i>	18,455 17,230 <i>15,119</i>	351,060 337,374 <i>271,685</i>	244,574 244,439 <i>201,141</i>	4,077 4,004 <i>3,523</i>	610,608 596,018 <i>485,969</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83	1981-82
	\$	\$		\$	\$
MINISTRY OF STATE			SCIENCE COUNCIL OF CANADA		
Summary			Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure	10,048	14,028	Refunds of previous years' expenditure	1,964	3,147
Other non-tax revenue	8				
Total	10,056	14,028			
	1982-83				
	\$	\$			
Details					
Non-Tax Revenue—					
Refunds of previous years' expenditure:					
Repayments for goods and services not provided					
and miscellaneous refunds	6,443				
Adjustment to prior year's Payables at Year End					
(PAYE)	3,605				
		10,048			
	1982-83	1981-82			
	\$	\$			
NATIONAL RESEARCH COUNCIL OF CANADA					
Summary					
Non-Tax Revenue—					
Refunds of previous years' expenditure	2,042,488	356,247			
Other non-tax revenue	91,875	101,171			
Total	2,134,363	457,418			
	1982-83				
	\$	\$			
Details					
Non-Tax Revenue—					
Refunds of previous years' expenditure:					
Repayment for goods and services not provided					
and other miscellaneous refunds	373,116				
Adjustment to prior year's Payables at Year End					
(PAYE)	1,669,372				
		2,042,488			
	1982-83	1981-82			
	\$	\$			
NATURAL SCIENCES AND ENGINEERING					
RESEARCH COUNCIL					
Summary					
Non-Tax Revenue—					
Refunds of previous years' expenditure	488,804	411,376			
	1982-83				
	\$	\$			
Details					
Non-Tax Revenue—					
Refunds of previous years' expenditure:					
Repayment of grants and scholarships	485,988				
Miscellaneous	1,962				
Interest received on refunds	601				
Adjustment to prior year's Payables at Year End					
(PAYE)	253				
		488,804			

Appendix 1

Natural Sciences and Engineering Research Council

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
AND

THE HONOURABLE DONALD J. JOHNSTON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Natural Sciences and Engineering Research Council for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 23, 1983

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Grants and scholarships (Schedule I)		
Research grants	144,040,020	119,182,774
Research infrastructure grants	45,150,741	39,104,325
Developmental grants	3,227,297	2,936,278
General research support	11,877,552	8,970,748
Research manpower awards	34,406,389	26,749,405
	238,701,999	196,943,530
Operating expenditure		
General administration		
Salaries	2,659,110	2,030,906
Professional and special services	877,072	517,805
Accommodation, administrative and other services provided without charge by National Research Council and other government departments	496,000	416,000
Employee benefits	389,300	291,000
Information	275,640	310,433
Travel, transportation and communications	182,918	127,832
Office supplies and repairs	83,394	53,726
Rentals	78,439	22,536
Office furniture and equipment	25,933	79,028
	5,067,806	3,849,266
Expenditure for Council and its committees		
Travel, transportation and communications	941,545	642,501
Honoraria and professional and special services	214,181	116,536
Office supplies, rentals and information	8,908	5,176
	6,232,440	4,613,479
Total expenditure	244,934,439	201,557,009
Provided for by:		
Parliamentary appropriations—Science and Technology (Note 3)		
Operating expenditures—Vote 25	5,240,608	3,810,573
—Vote 25c	106,532	95,906
Grants	220,851,000	177,147,000
—Vote 30	17,850,999	19,796,530
—Vote 30c		
Statutory—Contributions to employee benefit plans	389,300	291,000
	244,438,439	201,141,009
Government departments and agencies which provided services without charge	496,000	416,000
	244,934,439	201,557,009

Approved by the Council:

G. M. MACNABB
President

J. L. MEUNIER
Treasurer

Appendix 1—Continued

Natural Sciences and Engineering Research Council—
ContinuedNOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is designated as a departmental Crown corporation within the meaning and purpose of the Financial Administration Act. Its objective is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

2. Accounting policies

Grants and scholarships are charged to expenditure as disbursed.

Operating expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Acquisitions of office furniture and equipment are charged to operating expenditure in the year of acquisition.

Council employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the Council to the cost of the plan. Contributions by the Council are charged to operating expenditure when paid.

Estimated amounts for services provided without charge by government departments and agencies are included in operating expenditure.

3. Parliamentary appropriations

\$135,860 (1982—\$354,521) lapsed in respect of Science and Technology Votes 25 and 25c and \$1 (1982—\$3,470) in respect of Science and Technology Votes 30 and 30c.

4. Refunds of prior years' expenditure

During the year, the Council recovered previous years' expenditure amounting to \$485,988 (1982—\$401,958) in respect of grants and scholarships no longer required for approved research. These funds were remitted to the Receiver General for Canada and are not reflected in the statement of expenditure.

5. Commitments

The Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

Year of payment	Commitments as at March 31	
	1983	1982
	(in millions of dollars)	
1982-83		188.3
1983-84	207.6	87.8
1984-85	109.9	45.5
1985-86	51.7	6.3
1986-87	0.9	
	370.1	327.9

6. Grants and scholarships administered for government departments, agencies and other organizations outside the government

Grants and scholarships administered and disbursed by the Council on behalf of government departments, agencies and organizations outside the government which are not included in the statement of expenditure, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by government departments and agencies.

At March 31, 1983, the Council held in trust for two organizations outside the government grants and scholarships funds amounting to \$185,997 (1982—\$126,893).

7. Donation Trust Fund

Donations totalling \$1,050 were received by the Council during the year ended March 31, 1983 (1982—Nil) under section 39 of the Natural Sciences and Engineering Research Council Act. There was no expenditure from the fund during the year ended March 31, 1983 (1982—Nil). At March 31, 1983, the Council held funds in trust amounting to \$1,050 (1982—Nil).

Appendix 1—Concluded

Natural Sciences and Engineering Research Council—
ConcludedSCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE I

	1983	1982
	\$	\$
Research grants		
Operating grants		
Individual grants	100,468,453	84,659,085
Team grants	3,221,789	2,587,595
Co-op grants	1,588,573	1,894,079
Project grants	5,183,320	4,140,000
Grants to university research fellows	2,832,174	1,912,114
Collaborative special project grants	1,569,800	
Strategic grants	26,304,707	21,564,649
Project research applicable in industry grants	2,352,635	1,860,065
E.W.R. Steacie Memorial fellowships	411,763	425,308
Senior industrial fellowships	106,806	139,879
	144,040,020	119,182,774
Research infrastructure grants		
Equipment grants	17,824,977	17,318,582
Major equipment grants	9,750,945	10,619,136
Major installation grants	9,622,760	4,978,005
Infrastructure grants	7,952,059	6,188,602
	45,150,741	39,104,325
Developmental grants		
Research development grants	2,406,015	2,567,248
Isolation supplement grants	140,000	120,000
Forestry development		
Special forestry assistance grants	257,732	249,030
Developmental grants	200,000	
Northern supplement grants	223,550	
	3,227,297	2,936,278
General research support		
Scientific publication grants	1,152,850	541,950
Conference grants	775,147	334,576
Travel grants	335,669	226,364
General research grants	7,832,099	7,008,368
General promotion grants	636,040	245,500
Miscellaneous grants	602,846	247,176
Schreyer visiting fellowships	67,973	
International programs	474,928	366,814
	11,877,552	8,970,748
Research manpower awards		
University		
Undergraduate summer research awards	3,829,491	2,295,521
Postgraduate scholarships	18,443,103	15,209,708
Postgraduate scholarships in science		
librarianship and documentation	92,903	79,287
Special scholarships	159,533	100,091
1967 Science and engineering scholarships ..	1,265,415	1,069,806
Postdoctoral fellowships	2,605,577	2,079,701
Research fellowships	5,248,611	3,673,350
Industry		
Undergraduate summer research awards	657,424	294,442
Postdoctoral fellowships	215,235	972,654
Research fellowships	1,889,097	974,845
	34,406,389	26,749,405
	238,701,999	196,943,530

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINIS-
TERED FOR GOVERNMENT DEPARTMENTS AND AGEN-
CIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT
FOR THE YEAR ENDED MARCH 31, 1983

SCHEDULE II

	1983	1982
	\$	\$
Visiting fellowships		
Agriculture Canada	448,506	364,535
Atomic Energy of Canada Limited	145,752	116,439
Communications Canada	36,414	73,527
Energy, Mines and Resources Canada	401,038	385,259
Environment Canada	350,388	249,476
Fisheries and Oceans Canada	435,587	425,426
Health and Welfare Canada	92,694	64,389
National Museums of Canada	18,196	29,476
National Defence	108,686	82,266
National Research Council of Canada	335,078	280,576
	2,372,339	2,071,369
Postdoctoral fellowships		
North Atlantic Treaty Organization	326,845	499,128
Associateships		
Canadian International Development Agency	149,701	135,473
Studentships		
Environment Canada	56,000	
Postgraduate fellowships in meteorology and atmos- pheric sciences		
Environment Canada	46,272	39,643
France/Canada Cultural Exchange Agreement		
External Affairs Canada		27,318
	2,951,157	2,772,931

Appendix 2

Science Council of Canada

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND

THE HONOURABLE DONALD J. JOHNSTON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1983 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 28, 1983

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Operating expenditure		
Salaries and employee benefits	2,524,450	2,253,676
Professional and special services	722,228	553,083
Accommodation	282,681	227,442
Travel and removal	252,081	246,923
Publication of reports and studies	182,747	151,972
Office stationery and supplies	117,348	94,896
Communications	114,863	112,361
Office furniture and equipment	34,783	72,321
Repair of office furniture and equipment	34,733	29,371
Rental of equipment	28,837	16,360
Alterations to offices	2,475	5,688
Miscellaneous	36,724	26,267
Total expenditure	4,333,950	3,790,360
Provided for by:		
Parliamentary appropriations		
Science and Technology Vote 35—		
Program expenditures (Note 3)	3,689,921	3,230,678
Statutory—Contributions to employee benefit plans	314,100	292,000
	4,004,021	3,522,678
Government departments which provided services without charge	329,929	267,682
	4,333,950	3,790,360

Approved:

F. M. A. CASEY
Director of Finance

STUART L. SMITH
Chairman

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objective

The Council, established in 1966 by the Science Council of Canada Act, is a departmental Crown corporation named of Schedule B of the Financial Administration Act.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

Operating expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Acquisitions of furniture and equipment are charged to operating expenditure in the year of purchase.

Council employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the Council to the cost of the plan. Contributions by the Council are charged to operating expenditure when paid.

Estimated amounts for services provided without charge by government departments are included in operating expenditure.

3. Parliamentary appropriation

\$73,079 (1982—\$59,322) lapsed in respect of Vote 35.

SECTION 24

1982-83 PUBLIC ACCOUNTS

Secretary of State

Department
Advisory Council on the Status of Women
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Use of appropriations	24.4
Total cost of programs—Budgetary	24.8
Programs by activity—Budgetary	24.9
Grants and contributions	24.11
Budgetary expenditure by program and standard object.....	24.13
Revenue	24.14
Appendix	24.15

SECRETARY OF STATE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall executive and policy direction, central control and support services and to co-ordinate state protocol matters.

OFFICIAL LANGUAGES PROGRAM

- To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

EDUCATION SUPPORT PROGRAM

- To contribute to the attainment of national and social objectives through the co-ordinated development, formulation, implementation and review of federal policies and programs in the field of education.

TRANSLATION PROGRAM

- To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the Government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

CITIZENSHIP PROGRAM

- To promote and assist the development of effective Canadian citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

Advisory Council on the Status of Women

Objective

- To bring before the Government and the public matters of interest and concern to women.

Public Service Commission

Objectives

PROGRAM

- To ensure that appointments to and promotions within the Public Service of Canada meet the needs of the Federal Public Service and are made on the basis of merit, without discrimination on the grounds of sex, race, national origin, color, religion, marital status or age.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND

- To provide, in response to departmental and agency demands, development and training courses, and related consultative services.

Status of Women—Office of the Co-ordinator

Objective

- To promote equal opportunities for women in all spheres of Canadian life.

Note: The Fitness and Amateur Sport Program was transferred to the Department of National Health and Welfare (PC 1982-3074 dated October 1, 1982).

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures and the grants listed in the Estimates	\$	23,234,000
	1b		6,207,975
	1c Contribution		930,800
	Transfer from: TB Vote 5 ⁽¹⁾		42,000
	TB Vote 10 ⁽¹⁾		22,554
	TB Vote 30 ⁽¹⁾		237,000
Stat	Secretary of State—Salary and motor car allowance		
Stat	Salaries of the Lieutenant-Governors of the provinces (R.S. c. S-2)		
Stat	Payments under Lieutenant-Governors Superannuation Act		
Stat	Supplementary retirements benefits—Former Lieutenant-Governors		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
OFFICIAL LANGUAGES PROGRAM			
	Budgetary		
5	Operating expenditures	\$	2,957,000
	5b		604,000
	Transfer from TB Vote 10 ⁽¹⁾		90,216
10	The grants listed in the Estimates and contributions	\$	198,994,000
	10b		280,000
	Less: transfer to Vote 30		199,274,000
			60,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
EDUCATION SUPPORT PROGRAM			
	Budgetary		
15	Program expenditures and contributions	\$	6,766,000
	15c The grant listed in the Estimates		250,000
	Transfer from TB Vote 10 ⁽¹⁾		27,208
Stat	Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77 c. 10) as amended		
Stat	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
TRANSLATION PROGRAM			
	Budgetary		
20	Program expenditures	\$	69,597,000
	20c		1,949,300
	Transfer from TB Vote 10 ⁽¹⁾		38,664
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CITIZENSHIP PROGRAM			
	Budgetary		
25	Operating expenditures	\$	30,307,000
	25b		1,009,000
	Transfer from TB Vote 10 ⁽¹⁾		25,060
	Less: transfer to Vote 30		31,341,060
			233,000
30	The grants listed in the Estimates and contributions	\$	66,393,000
	30b		17,214,000
	30c To authorize the transfer of \$60,000 from Secretary of State Vote 10 and \$233,000 from Secretary of State Vote 25, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of		6,193,765
	Transfer from: Vote 10		60,000
	Vote 25		233,000
	TB Vote 10 ⁽¹⁾		857,041
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
30,674,329		30,674,329		30,674,329	29,368,671	1,305,658		21,884,389
37,000	1,725	38,725		38,725	38,725			42,975
350,000		350,000		350,000	350,000			350,039
63,000	28,887	91,887		91,887	91,887			210,129
14,000	7,621	21,621		21,621	21,621			14,823
1,819,000	192,800	2,011,800		2,011,800	2,011,800			1,786,000
32,957,329	231,033	33,188,362		33,188,362	31,882,704	1,305,658		24,288,355
3,651,216		3,651,216		3,651,216	3,067,538	583,678		3,165,471
199,214,000		199,214,000		199,214,000	197,905,531	1,308,469		192,815,792
270,000	28,600	298,600		298,600	298,600			282,000
203,135,216	28,600	203,163,816		203,163,816	201,271,669	1,892,147		196,263,263
7,043,208		7,043,208		7,043,208	6,814,999	228,209		5,329,166
1,537,300,000	(4,909,297)	1,532,390,703		1,532,390,703	1,532,390,703			1,628,468,504
140,835,000	(3,564,063)	137,270,937		137,270,937	137,270,937			95,750,206
291,000	30,800	321,800		321,800	321,800			280,000
1,685,469,208	(8,442,560)	1,677,026,648		1,677,026,648	1,676,798,439	228,209		1,729,827,876
71,584,964		71,584,964		71,584,964	70,178,548	1,406,416		62,703,800
7,161,000	759,100	7,920,100		7,920,100	7,920,100			7,383,000
78,745,964	759,100	79,505,064		79,505,064	78,098,648	1,406,416		70,086,800
31,108,060		31,108,060		31,108,060	28,594,153	2,513,907		26,232,420
90,950,806		90,950,806		90,950,806	89,783,328	1,167,478		70,981,411
2,628,000	278,600	2,906,600		2,906,600	2,906,600			2,475,000
124,686,866	278,600	124,965,466		124,965,466	121,284,081	3,681,385		99,688,831
2,124,994,583	(7,145,227)	2,117,849,356		2,117,849,356	2,109,335,541	8,513,815		2,120,155,125

Use of Appropriations—Concluded

Vote	Program		
ADVISORY COUNCIL ON THE STATUS OF WOMEN			
	Budgetary		
45	Program expenditures	\$	1,739,000
	45b		325,000
PUBLIC SERVICE COMMISSION			
	Budgetary		
50	Program expenditures	\$	96,273,000
	Transfer from TB Vote 10 ⁽¹⁾		97,606
Stat	Contributions to employee benefit plans		
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND			
Stat	Estimates 1982-83		
	Total program—Budgetary		
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR			
	Budgetary		
55	Program expenditures	\$	1,192,000
	55b		231,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,064,000		2,064,000		2,064,000	2,063,700	300		1,552,742
96,370,606		96,370,606		96,370,606	91,893,876	4,476,730		82,618,212
9,298,000	985,600	10,283,600		10,283,600	10,283,600			9,292,000
105,668,606	985,600	106,654,206		106,654,206	102,177,476	4,476,730		91,910,212
276,000	(276,000)		5,025,318	5,025,318	(1,224,222)		6,249,540	(525,318)
105,944,606	709,600	106,654,206	5,025,318	111,679,524	100,953,254	4,476,730	6,249,540	91,384,894
1,423,000		1,423,000		1,423,000	1,189,005	233,995		980,281
104,000	11,000	115,000		115,000	115,000			100,000
1,527,000	11,000	1,538,000		1,538,000	1,304,005	233,995		1,080,281
2,234,530,189	(6,424,627)	2,228,105,562	5,025,318	2,233,130,880	2,213,656,500	13,224,840	6,249,540	2,214,173,042

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend- itures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1982-83	31,883	74	1,980	326	34,115
	1981-82	24,288	2,046	1,523	256	24,021
OFFICIAL LANGUAGES	1982-83	201,272	425	259	43	201,149
	1981-82	196,263	521	199	35	195,976
EDUCATION SUPPORT	1982-83	1,676,798	19,439	175	53	1,657,587
	1981-82	1,729,828	17,305	135	43	1,712,701
TRANSLATION	1982-83	78,099	93	5,972	1,332	85,310
	1981-82	70,087	92	4,594	1,065	75,654
CITIZENSHIP	1982-83	121,284	2,129	3,948	494	123,597
	1981-82	99,689	1,979	3,037	387	101,134
	1982-83	2,109,336	22,160	12,334	2,248	2,101,758
	1981-82	2,120,155	21,943	9,488	1,786	2,109,486
ADVISORY COUNCIL ON THE STATUS OF WOMEN	1982-83	2,064		122	27	2,213
	1981-82	1,553		66	23	1,642
PUBLIC SERVICE COMMISSION	1982-83	102,177	1,012	15,064	1,650	117,879
	1981-82	91,910	267	9,385	1,637	102,665
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	1982-83	(1,224)				(1,224)
	1981-82	(525)				(525)
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	1982-83	1,304	6	51	12	1,361
	1981-82	1,080		42	22	1,144
Total	1982-83	2,213,657	23,178	27,571	3,937	2,221,987
	1981-82	2,214,173	22,210	18,981	3,468	2,214,412

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
IMPAC*	247	236					247	236
Executive	2,390	2,345	13	10			2,403	2,355
Central services	17,236	16,105	82	86			17,318	16,191
Planning, audit and evaluation	2,101	2,058	5	30			2,106	2,088
State protocol and special events	5,298	5,233	11	12	3,030	3,024	8,339	8,269
Lieutenant-Governors	473	442			290	290	763	732
Contributions to employee benefit plans	2,012	2,012					2,012	2,012
	29,757	28,431	111	138	3,320	3,314	33,188	31,883
Less: receipts credited to revenue	54	54			20	20	74	74
Add: accommodation provided without charge by Public Works	1,980	1,980					1,980	1,980
other services provided without charge by other departments	326	326					326	326
Total cost of program	32,009	30,683	111	138	3,300	3,294	35,420	34,115
OFFICIAL LANGUAGES PROGRAM								
Official languages in education	1,238	1,025	7		176,823	176,706	178,068	177,731
Promotion of official languages	712	523	4		1,949	1,944	2,665	2,467
Official language minority groups	1,689	1,518	1	1	20,442	19,256	22,132	20,775
Contributions to employee benefit plans	299	299					299	299
	3,938	3,365	12	1	199,214	197,906	203,164	201,272
Less: receipts credited to revenue	15	15			410	410	425	425
Add: accommodation provided without charge by Public Works	259	259					259	259
other services provided without charge by other departments	43	43					43	43
Total cost of program	4,225	3,652	12	1	198,804	197,496	203,041	201,149
EDUCATION SUPPORT PROGRAM								
Post-secondary education support					1,532,390	1,532,390	1,532,390	1,532,390
Student assistance	4,065	3,836	74	4	137,271	137,271	141,410	141,111
Co-ordination	1,228	1,296	2	4	1,675	1,675	2,905	2,975
Contributions to employee benefit plans	322	322					322	322
	5,615	5,454	76	8	1,671,336	1,671,336	1,677,027	1,676,798
Less: receipts credited to revenue	7	7			19,432	19,432	19,439	19,439
Add: accommodation provided without charge by Public Works	175	175					175	175
other services provided without charge by other departments	53	53					53	53
Total cost of program	5,836	5,675	76	8	1,651,904	1,651,904	1,657,816	1,657,587
TRANSLATION PROGRAM								
Translation	52,998	52,290	105	118			53,103	52,408
Interpretation	5,843	5,767	4	17			5,847	5,784
Linguistic services	8,664	8,393	145	175			8,809	8,568
Program services	3,588	3,149	238	270			3,826	3,419
Contributions to employee benefit plans	7,920	7,920					7,920	7,920
	79,013	77,519	492	580			79,505	78,099
Less: receipts credited to revenue	93	93					93	93
Add: accommodation provided without charge by Public Works	5,972	5,972					5,972	5,972
other services provided without charge by other departments	1,332	1,332					1,332	1,332
Total cost of program	86,224	84,730	492	580			86,716	85,310

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
CITIZENSHIP PROGRAM								
Citizenship registration and promotion	14,063	11,389	39	45	7,792	7,750	21,894	19,184
Citizens participation	1,990	1,884	7	24	42,107	41,553	44,104	43,461
Native citizens	1,104	1,095			31,748	31,317	32,852	32,412
Multiculturalism	4,397	4,617	4	5	9,304	9,163	13,705	13,785
Co-ordination and regional operations	9,422	9,354	82	182			9,504	9,536
Contributions to employee benefit plans	2,906	2,906					2,906	2,906
	33,882	31,245	132	256	90,951	89,783	124,965	121,284
<i>Less:</i> receipts credited to revenue	166	166			1,963	1,963	2,129	2,129
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	3,948	3,948					3,948	3,948
	494	494					494	494
Total cost of program	38,158	35,521	132	256	88,988	87,820	127,278	123,597
ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Advisory Council on the Status of Women	2,023	2,041	41	23			2,064	2,064
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	122	122					122	122
	27	27					27	27
Total cost of program	2,172	2,190	41	23			2,213	2,213
PUBLIC SERVICE COMMISSION								
Staffing and audit	34,339	33,445	115	196	6	6	34,460	33,647
Training and development	43,361	40,793	100	257			43,461	41,050
Redress	3,700	3,422	9	17			3,709	3,439
Administration	24,716	23,617	309	424			25,025	24,041
	106,116	101,277	533	894	6	6	106,655	102,177
<i>Less:</i> receipts credited to revenue		1,012						1,012
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	15,064	15,064					15,064	15,064
	1,650	1,650					1,650	1,650
	122,830	116,979	533	894	6	6	123,369	117,879
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND								
Response to needs	13,973	8,647					13,973	8,647
Activity administration	2,423	1,500					2,423	1,500
	16,396	10,147					16,396	10,147
<i>Less:</i> receipts credited to the Fund	11,371	11,371					11,371	11,371
	5,025	(1,224)					5,025	(1,224)
Total cost of program	127,855	115,755	533	894	6	6	128,394	116,655
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR								
Office of the Co-ordinator	1,503	1,267	35	37			1,538	1,304
<i>Less:</i> receipts credited to revenue		6						6
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	51	51					51	51
	12	12					12	12
Total cost of program	1,566	1,324	35	37			1,601	1,361

*Part of Central services, but shown separately to identify Treasury Board Vote 30.

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
<i>State protocol and special events</i>			
Canada's Birthday celebrations.....	2,530	2,524	1,419
<i>Lieutenant-Governors</i>			
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:			
Newfoundland.....	15	15	13
Prince Edward Island.....	12	12	11
Nova Scotia.....	15	15	13
New Brunswick.....	15	15	13
Quebec.....	22	22	20
Ontario.....	22	22	20
Manitoba.....	19	19	17
Saskatchewan.....	19	19	17
Alberta.....	19	19	17
British Columbia.....	22	22	20
Payments under Lieutenant-Governors Superannuation Act.....	92	92	210
Supplementary retirements benefits—Former Lieutenant-Governors.....	18	18	12
	2,820	2,814	1,802
Contributions			
<i>State protocol and special events</i>			
Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec.....	500	500	
	3,320	3,314	1,802
OFFICIAL LANGUAGES PROGRAM			
Grants			
<i>Promotion of official languages</i>			
Grants to non-profit voluntary associations for the promotion of the use of official languages.....	1,474	1,470	1,473
<i>Official language minority groups</i>			
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups.....	6,827	5,642	5,062
	8,301	7,112	6,535
Contributions			
<i>Official languages in education</i>			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools.....	176,103	175,990	171,228
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility.....	295	295	269
Contributions to Canadian institutions, associations, other organizations and publications for language research.....	425	421	419
<i>Expenditures not required for the current year</i>			2,030
<i>Promotion of official languages</i>			
Contributions to provincial, territorial and municipal governments for the expansion of official languages.....	474	474	500
<i>Official language minority groups</i>			
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups.....	13,616	13,614	11,835
	190,913	190,794	186,281
	199,214	197,906	192,816
EDUCATION SUPPORT PROGRAM			
Grants			
<i>Co-ordination</i>			
Governor General's Canadian Study Conference.....	250	250	
Contributions			
<i>Post-secondary education support</i>			
Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 as amended.....	1,532,390	1,532,390	1,628,469
<i>Student assistance</i>			
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act.....	137,271	137,271	95,750
<i>Co-ordination</i>			
Association of Canadian Studies.....	110	110	100
Association of Canadian Community Colleges.....	400	400	50
Canada Studies Foundation.....	350	350	300
Contributions to voluntary organizations, non-governmental institutions, provincial, territorial or municipal governments and individuals for promoting knowledge of Canada as a national entity.....	565	565	299
	1,671,086	1,671,086	1,724,968
	1,671,336	1,671,336	1,724,968

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
TRANSLATION PROGRAM			
Contributions			
<i>Linguistic services</i>			
Expenditures not required for the current year			250
CITIZENSHIP PROGRAM			
Grants			
<i>Citizens participation</i>			
Grants to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects	14,298	13,908	12,058
Grants for legal costs of challengers of provincial language legislation	83	58	
<i>Native citizens</i>			
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	2,659	2,610	5,117
<i>Multiculturalism</i>			
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	5,861	5,832	5,877
	22,901	22,408	23,052
Contributions			
<i>Citizenship registration and promotion</i>			
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	7,060	7,054	3,857
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	732	696	326
<i>Citizens participation</i>			
Contributions to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	27,726	27,587	19,483
<i>Native citizens</i>			
Contributions to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	29,089	28,706	21,855
<i>Multiculturalism</i>			
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	3,443	3,332	2,408
	68,050	67,375	47,929
	90,951	89,783	70,981
	1,964,821	1,962,339	1,990,817
PUBLIC SERVICE COMMISSION			
Contributions			
<i>Staffing and audit</i>			
The 1982 Federal Projects Stream of Summer Canada	6	6	16
Total	1,964,827	1,962,345	1,990,833

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Official Languages Program	Education Support Program	Transla- tion Program	Citizen- ship Program	Subtotal	Advisory Council on the Status of Women	Public Service Commission		Status of Women— Office of the Co-ordina- tor	Total
								Program	Staff Development and Training Revolving Fund		
(1) Salaries and wages	15,035 14,274 <i>12,257</i>	2,322 1,912 <i>1,691</i>	2,269 2,183 <i>1,899</i>	55,194 54,377 <i>49,348</i>	20,968 19,173 <i>16,399</i>	95,788 91,919 <i>81,594</i>	752 807 <i>502</i>	71,764 71,535 <i>62,948</i>	5,731 5,731 <i>6,297</i>	876 723 <i>573</i>	174,911 170,715 <i>151,914</i>
(1) Other personnel costs ..	2,012 2,012 <i>1,786</i>	299 299 <i>282</i>	322 322 <i>280</i>	7,920 7,920 <i>7,383</i>	2,906 2,906 <i>2,475</i>	13,459 13,459 <i>12,206</i>	90 90 <i>76</i>	10,284 10,284 <i>9,292</i>		115 115 <i>100</i>	23,948 23,948 <i>21,674</i>
(2) Transportation and communications	1,767 1,792 <i>1,279</i>	174 149 <i>154</i>	244 288 <i>266</i>	1,706 1,617 <i>1,499</i>	2,728 2,820 <i>2,617</i>	6,619 6,666 <i>5,815</i>	300 315 <i>331</i>	5,819 4,973 <i>4,540</i>	458 458 <i>518</i>	194 154 <i>110</i>	13,390 12,566 <i>11,314</i>
(3) Information	1,574 1,256 <i>1,244</i>	110 61 <i>273</i>	63 40 <i>75</i>	304 172 <i>61</i>	2,421 1,843 <i>2,617</i>	4,472 3,372 <i>4,270</i>	177 13 <i>11</i>	3,100 2,393 <i>2,536</i>	63 63 <i>38</i>	14 2 <i>2</i>	7,826 5,843 <i>6,837</i>
(4) Professional and spe- cial services	6,761 6,659 <i>3,813</i>	975 883 <i>947</i>	2,473 2,437 <i>2,137</i>	12,291 12,064 <i>9,620</i>	3,779 3,437 <i>3,472</i>	26,279 25,480 <i>19,989</i>	340 522 <i>444</i>	10,421 5,285 <i>5,400</i>	1,182 1,182 <i>1,256</i>	231 189 <i>243</i>	38,453 32,658 <i>27,332</i>
(5) Rentals	413 438 <i>332</i>	13 18 <i>10</i>	23 27 <i>10</i>	199 188 <i>156</i>	239 211 <i>173</i>	887 882 <i>681</i>	25 35 <i>29</i>	1,160 1,229 <i>666</i>	1,465 1,465 <i>1,863</i>	11 5 <i>10</i>	3,548 3,616 <i>3,249</i>
(6) Purchased repair and upkeep.....	312 302 <i>260</i>	4 6 <i>12</i>	6 16 <i>10</i>	289 240 <i>181</i>	84 117 <i>95</i>	695 681 <i>558</i>	9 9 <i>1</i>	976 750 <i>804</i>	26 26 <i>38</i>	16 28 <i>4</i>	1,722 1,494 <i>1,405</i>
(7) Utilities, materials and supplies	1,552 1,668 <i>1,276</i>	32 37 <i>40</i>	215 141 <i>148</i>	933 894 <i>786</i>	604 727 <i>693</i>	3,336 3,467 <i>2,943</i>	330 250 <i>144</i>	2,267 1,965 <i>1,882</i>	503 503 <i>511</i>	44 49 <i>30</i>	6,480 6,234 <i>5,510</i>
(9) Construction and acquisition of ma- chinery and equip- ment	111 138 <i>190</i>	12 1 <i>38</i>	76 8 <i>35</i>	492 580 <i>719</i>	132 256 <i>166</i>	823 983 <i>1,148</i>	41 23 <i>15</i>	533 894 <i>493</i>	55 55 <i>40</i>	35 37 <i>8</i>	1,487 1,992 <i>1,704</i>
(10) Grants, contributions and other transfer payments	3,320 3,314 <i>1,802</i>	199,214 197,906 <i>192,816</i>	1,671,336 1,671,336 <i>1,724,968</i>		90,951 89,783 <i>70,981</i>	1,964,821 1,962,339 <i>1,990,817</i>		6 6 <i>16</i>			1,964,827 1,962,345 <i>1,990,833</i>
(12) All other expenditures..	331 30 <i>49</i>	9		177 47 <i>84</i>	153 11 <i>1</i>	670 88 <i>134</i>		325 2,863 <i>3,333</i>	6,913 664 <i>347</i>	2 2	7,910 3,617 <i>3,814</i>
(1-12) Total	33,188 31,883 <i>24,288</i>	203,164 201,272 <i>196,263</i>	1,677,027 1,676,798 <i>1,729,828</i>	79,505 78,099 <i>70,087</i>	124,965 121,284 <i>99,689</i>	2,117,849 2,109,336 <i>2,120,155</i>	2,064 2,064 <i>1,553</i>	106,655 102,177 <i>91,910</i>	16,396 10,147 <i>10,908</i>	1,538 1,304 <i>1,080</i>	2,244,502 2,225,028 <i>2,225,606</i>
(13) Less: revenues credited to the vote									11,371 11,371 <i>11,433</i>		11,371 11,371 <i>11,433</i>
Total net expenditures	33,188 31,883 <i>24,288</i>	203,164 201,272 <i>196,263</i>	1,677,027 1,676,798 <i>1,729,828</i>	79,505 78,099 <i>70,087</i>	124,965 121,284 <i>99,689</i>	2,117,849 2,109,336 <i>2,120,155</i>	2,064 2,064 <i>1,553</i>	106,655 102,177 <i>91,910</i>	5,025 (1,224) <i>(525)</i>	1,538 1,304 <i>1,080</i>	2,233,131 2,213,657 <i>2,214,173</i>

Amounts in roman type are 1982-83 appropriations.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	14,769,761	15,613,770
Privileges, licences and permits	1,732,194	1,489,652
Other non-tax revenue	5,657,980	4,839,675
Total	22,159,935	21,943,097
	1982-83	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Canada student loans (Principal)	13,958,306	
Others	753,454	
Adjustment to prior year's Payables at Year End (PAYE)	58,001	14,769,761
Privileges, licences and permits:		
Fees for certificates of citizenship		1,732,194
Other non-tax revenue:		
Canada student loans (Interest)	5,458,211	
Open House Canada	140,410	
Lieutenant-Governors pension	20,113	
All others	39,246	5,657,980
	1982-83	1981-82
	\$	\$

PUBLIC SERVICE COMMISSION

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	160,278	231,472
Services and service fees	736,922	9,010
Other non-tax revenue	115,190	26,672
Total	1,012,390	267,154

Details

Non-Tax Revenue—

Refunds of previous years' expenditure:		
Various accounts receivable	142,763	
Adjustment to prior year's Payables at Year End (PAYE)	17,515	160,278
Services and service fees:		
Various accounts receivable	43,276	
Overhead charges Staff Development and Training Revolving Fund	426,327 ⁽¹⁾	
Salaries of personnel on secondment	267,319	736,922

Other non-tax revenue:

Various accounts receivable	6,544	
Paylist deductions for rented accommodation in North	108,646	115,190

⁽¹⁾ In accordance with Treasury Board Minute 774422, the Staff Development and Training Revolving Fund was exempted from this charge for 1981-82.

1982-83	1981-82
\$	\$

STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR

Summary

Non-Tax Revenue—	
Refunds of previous years' expenditure	6,250

Appendix**Public Service Commission
Staff Development and Training Revolving Fund****MANAGEMENT REPORT**

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

Except for the accounting for fixed assets which is detailed in Note 2(a), these financial statements are prepared in accordance with the above accounting policies, requirements and standards on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Finance Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the

activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Finance Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

During 1982-83 the Fund was able to respond to government as well as to voluntary restraint measures and this has resulted in significant reductions of costs related to salaries, travel and professional services when compared to operational levels of previous years. During the year, a complete review of the rate structures was conducted which allowed the Fund to voluntarily limit rate increases to 6% for the year 1983-84 and thereby assist user departments to operate within the government spending restraints. An annual review is to be conducted each year as part of the budgetary process.

Approved by:

K.A. SINCLAIR
*Director General
Corporate Systems and Services
(Senior financial officer)*

J.P. BRETON
*Director of Finance
(Senior full-time financial officer)*

June 30, 1983

Appendix—Continued

Public Service Commission—Continued
Staff Development and Training Revolving Fund—
Continued

STATEMENT OF NET INCOME (EXPENDITURE)
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net profit for the year.....	11	987	20	724
Add: provision for employee termination benefits		98		
Operating requirements	11	1,085	20	724
Working capital change and other reconciling items	(287)	139	474	(199)
Net income (expenditure).....	(276)	1,224	494	525

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS	1983	1982	FUND LIABILITIES	1983	1982
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	1,966,206	1,795,897	Federal Government	593,102	490,220
Outside parties	72,589	62,215	Outside parties	294,302	400,814
Accountable advances	465	1,150	Accounts payable	287,156	297,884
Prepaid expenses	93,833	87,731	Vacation pay	10,117	75,567
			Current portion of the provision for employee termination benefits	244,833	166,641
			Deferred revenues	1,429,510	1,431,126
			Long-term liabilities		
			Provision for employee termination benefits	767,919	664,361
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(728,492)	174,135
			Accumulated surplus (deficit)	664,156	(322,629)
				(64,336)	(148,494)
				2,133,093	1,946,993
	2,133,093	1,946,993			

The accompanying notes are an integral part of the financial statements.

Appendix—Continued

Public Service Commission—Continued Staff Development and Training Revolving Fund — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Course fees and services (Note 3a)	10,675,511	11,088,415
Catering and accommodation	572,354	443,495
	11,247,865	11,531,910
Operating expenses		
Salaries and employee benefits	5,848,443	6,320,289
Rentals	1,226,980	1,565,592
Professional and special services	1,181,132	1,250,206
Materials and supplies	502,934	555,804
Travel and communications	460,410	517,685
Catering and accommodation	470,326	368,791
Interest (Note 3c)		107,813
Equipment	55,161	39,923
Information	59,129	38,073
Repairs	25,149	37,468
Administrative and financial services (Note 3b)	426,327	
Other	5,089	6,030
	10,261,080	10,807,674
Net profit	986,785	724,236

STATEMENT OF ACCUMULATED (SURPLUS) DEFICIT FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year, unadjusted	322,629	3,862,705
Prior years adjustments (Note 3d)		1,032,244
Balance, beginning of year, as restated	322,629	4,894,949
Net (profit) for the year	(986,785)	(724,236)
	(664,156)	4,170,713
Transfer of part of the accumulated deficit to the accumulated net charge against the Fund's authority account		(3,848,084)
Balance, end of year	(664,156)	322,629

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	986,785	724,236
Add: item not requiring use of funds provision for employee termination benefits	98,137	
	1,084,922	724,236
(Decrease) in the accumulated net charge against the Fund's authority account		(2,942,944)
Add: write-off of part of the Fund's deficit		3,848,084
Gross increase		905,140
Payments on and change in the current portion of the provision for termination benefits	5,421	
	1,090,343	1,629,376
Uses of working capital		
Prior years adjustment		95,312
Decrease in the provision for employee termination benefits		75,567
Decrease in the accumulated net charge against the Fund's authority account	902,627	
	902,627	170,879
Increase in working capital	187,716	1,458,497
Working capital (deficiency), beginning of year	515,867	(942,630)
Working capital, end of year	703,583	515,867
Changes in working capital components:		
Increase (decrease) in accounts receivable	180,683	(57,982)
(Decrease) in accounts payable	(685)	(1,975)
Increase in prepaid expenses	6,102	43,403
Decrease in accounts payable	3,630	1,624,129
Decrease (increase) in vacation pay	10,728	(153,676)
Decrease (increase) in current portion of the provision for employee termination benefits	65,450	(22,771)
(Increase) decrease in deferred revenues	(78,192)	27,369
	187,716	1,458,497

RECONCILIATION WITH AUTHORITY USED MARCH 31, 1983

	1983	1982
	\$	\$
(Debit) credit balance in the accumulated net charge against the Fund's authority account	(728,492)	174,135
Add: PAYE charges against the appropriation account after March 31	888,069	955,072
Deduct: amounts credited to the appropriation account after March 31	1,909,117	1,654,525
Net authority provided, end of year	1,749,540	525,318
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,249,540	5,025,318

Appendix—Concluded**Public Service Commission—Concluded**
Staff Development and Training Revolving Fund—
*Concluded***NOTES TO FINANCIAL STATEMENTS**
MARCH 31, 1983**1. Authority and purpose**

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971 for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17 to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time.

In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies and practices**(a) Fixed assets**

Fixed assets, valued at \$1,510,606 charged to the appropriation of the Public Service Commission and to the Staff Development and Training Revolving Fund in 1982-83 and previous years, are not capitalized in the accounts of the Fund. The use of the assets purchased by the appropriation is provided without charge to the Fund. Minor acquisitions of \$55,161 in 1982-83 have been charged directly to operations.

(b) Rates

The fee schedule for the courses and other services did not include any provision for depreciation.

3. Comparative figures

- (a) Appropriation funds in the amount of \$2,810,796 were paid to the Staff Development and Training Revolving Fund for 1982-83. These funds were approved to cover the cost of the ongoing operations which are not cost recoverable. The comparative figure for 1981-82 is \$3,307,232.
- (b) Administrative and financial services in the amount of \$426,327 were paid to the appropriation for corporate services. In accordance with Treasury Board Minute 774422, the Staff Development and Training Revolving Fund was exempted from this charge for 1981-82.
- (c) Since the accumulated net charge against the Fund's authority account was in a deposit position for the fiscal year, no interest was required during 1982-83. Interest expense for 1981-82 amounted to \$107,813.
- (d) The prior years' adjustments of \$1,032,244 made in 1981-82 is comprised mainly of adjustments relating to the adoption of the accounting policy establishing liabilities for employee termination benefits and unused vacation leave.

SECTION 25

**1982-83
PUBLIC ACCOUNTS**

Social Development

**Ministry of State
Canada Development Corporation
Canada Development Investment Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	25.4
Total cost of program—Budgetary	25.5
Program by activity—Budgetary	25.6
Budgetary expenditure by program and standard object	25.6
Revenue	25.6

SOCIAL DEVELOPMENT

Ministry of State

Objective

- To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that support Canadian social development and the well-being of Canadians.

Canada Development Corporation

Objective

- To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.

Canada Development Investment Corporation

Objective

- To enhance the commercial management of publicly-owned assets and to facilitate privatization.

Use of Appropriations

Vote	Program
MINISTRY OF STATE	
	Budgetary
I	Program expenditures\$ 3,882,000
	1b .....492,000
Stat	Acquisition costs of 62.5 per cent of Massey-Ferguson Limited Series D Preferred Shares (Industry, Trade and Commerce Vote 8c, Appropriation Act No. 4, 1980-81)
Stat	Contributions to employee benefit plans
Stat	Minister of State for Social Development—Salary and motor car allowance
	<i>Total program—Budgetary</i>
	Non-budgetary
L107e	To extend purposes of Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1980-81:
	(a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of \$600,000,000; and
	(b) to provide that this authority expires on December 31, 1988. (Net)
Stat	Teleglobe Canada (Canadian Overseas Telecommunication Corp. Act) R.S.C. 1970, c. 11, Section 12. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may, from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate \$4,500,000, in addition to moneys for capital purposes. (Net)
	<i>Use of appropriations not required for the current year</i>
	<i>Total program—Non-budgetary</i>
CANADA DEVELOPMENT CORPORATION	
	Non-budgetary
Stat	The Canada Development Corporation Act, S.C. 1970-71-72, C.49:
	Sections 42(1) and 36(1)(a). The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed \$250,000,000, <i>plus</i> the amount of any shares or securities acquired under Section 39. (Net)
	Section 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of \$100,000,000. (Net)
	<i>Total program—Non-Budgetary</i>
CANADA DEVELOPMENT INVESTMENT CORPORATION	
	Non-budgetary
Stat	The Financial Administration Act, R.S. 1970, F-10 as amended, Section 72, as approved by P.C. 1982-3579, November 23, 1982. On the recommendation of the Minister of Finance and the Minister of State for Social Development, a loan is authorized to Canada Development Investment Corporation for working capital in the amount of \$500,000. (Net)
	Total Budgetary
	Total Non-budgetary

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,374,000		4,374,000		4,374,000	4,079,673	294,327		3,094,214
126,350,000	(642)	126,349,358		126,349,358	126,349,358			
374,000	39,600	413,600		413,600	413,600			359,000
	22,658	22,658		22,658	22,658			
131,098,000	61,616	131,159,616		131,159,616	130,865,289	294,327		3,453,214
	(250,006,485)	(250,006,485)	354,806,120	104,799,635			104,799,635	
	4,500,000	4,500,000		4,500,000			4,500,000	
(245,506,485)	(245,506,485)	354,806,120	109,299,635				109,299,635	300,000,000
								300,000,000
	250,000,000	250,000,000		250,000,000			250,000,000	
	250,000,000	250,000,000	100,000,000	100,000,000			100,000,000	
			100,000,000	350,000,000			350,000,000	
	500,000	500,000		500,000	500,000			
131,098,000	61,616	131,159,616		131,159,616	130,865,289	294,327		3,453,214
	4,993,515	4,993,515	454,806,120	459,799,635	500,000		459,299,635	300,000,000

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less:	Add:	Add:	Total cost of program
			Receipts credited to revenue	Accommo- dation provided without charge by Public Works	Other services provided without charge by other departments	
SOCIAL DEVELOPMENT	1982-83	130,865	11,809	215	45	119,316
	1981-82	3,453	10,609	179	30	(6,947)

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Policy formulation, program review and assessment	131,137	130,662	23	203			131,160	130,865
Less: receipts credited to revenue		11,809						11,809
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	215	215					215	215
	45	45					45	45
Total cost of program	131,397	119,113	23	203			131,420	119,316

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1982-83	1982-83	1981-82
	Appropriations	Expenditures	Expenditures
(1) Salaries and wages	3,265	3,003	2,140
(1) Other personnel costs	414	414	359
(2) Transportation and communications	312	304	163
(3) Information	30	3	
(4) Professional and special services	533	352	431
(5) Rentals	85	66	38
(6) Purchased repair and upkeep	39	78	39
(7) Utilities, materials and supplies	91	89	62
(9) Construction and acquisition of machinery and equipment	23	203	112
(12) All other expenditures	126,368	126,353	109
Total net expenditures	131,160	130,865	3,453

Revenue

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	11,808,610	10,296,165
Other non-tax revenue	805	312,500
Total	11,809,415	10,608,665
	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Eldorado Nuclear Limited—Interest		1,820,295
Teleglobe Canada —Interest	573,315	
—Surplus	9,415,000	
	9,988,315	
	11,808,610	
Other non-tax revenue:		
Personal use of departmental car by the Minister		805

SECTION 26

**1982-83
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Service
National Parole Board
Royal Canadian Mounted Police**

CONTENTS

	<i>Page</i>
Use of appropriations	26.4
Total cost of programs—Budgetary	26.6
Programs by activity—Budgetary	26.7
Grants and contributions	26.8
Budgetary expenditure by program and standard object.....	26.9
Revenue	26.10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

1/10

SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

- To provide overall policy direction to the programs of the Department.

Correctional Service

Objective

CORRECTIONAL SERVICE PROGRAM

- To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

National Parole Board

Objective

- To provide for the reform and rehabilitation of persons undergoing sentence of imprisonment by the granting of conditional release in accordance with the Parole Act; to make recommendations for pardons and for the exercise of the Royal Prerogative of Mercy.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

- To enforce laws, prevent crime, maintain peace, order and security.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
I	Program expenditures, the grants listed in the Estimates and contributions	\$ 17,865,000
	1b	1,233,000
	1c	350,000
	Transfer from TB Vote 10 ⁽¹⁾	1,554,468
Stat	Solicitor General—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
CORRECTIONAL SERVICE		
CORRECTIONAL SERVICE PROGRAM		
	Budgetary	
5	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and	
	(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund;	
	(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;	
	(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions;	
	(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	\$ 427,557,000
	5b	12,816,000
	5c To authorize the transfer of \$6,952,000 from Solicitor General Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	10,009,000
	Transfer from: Vote 10	6,952,000
	TB Vote 10 ⁽¹⁾	521,545
	TB Vote 30 ⁽¹⁾	780,000
10	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 75,132,000
	10b	327,000
		75,459,000
	Less: transfer to Vote 5	6,952,000
Stat	Pensions and other employee benefits	
Stat	Contributions to employee benefit plans	
Stat	Write-off of active assets	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
L14b	To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969:	
	(a) to authorize loans to individuals under mandatory supervision; and	
	(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said Account; additional amount required. (Net)	
NATIONAL PAROLE BOARD		
	Budgetary	
15	Program expenditures	\$ 10,645,000
	15b	482,200
	15c	75,000
	Transfer from TB Vote 10 ⁽¹⁾	51,552
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ROYAL CANADIAN MOUNTED POLICE		
LAW ENFORCEMENT PROGRAM		
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$ 563,975,000
	20b	1
	Transfer from: TB Vote 5 ⁽¹⁾	2,000,000
	TB Vote 10 ⁽¹⁾	1,338,344
25	Capital expenditures	
Stat	Pensions and other employee benefits—Members of the Force	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller general) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYVE).

Appropriations								
Current year					Balances			Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
21,002,468		21,002,468		21,002,468	20,191,533	810,935		20,480,127
37,000	1,725	38,725		38,725	38,725			42,975
1,108,000	117,400	1,225,400		1,225,400	1,225,400			1,026,000
22,147,468	119,125	22,266,593		22,266,593	21,455,658	810,935		21,549,102
458,635,545		458,635,545		458,635,545	448,291,215	10,344,330		408,785,399
68,507,000		68,507,000		68,507,000	66,188,056	2,318,944		54,344,230
103,000	34,926	137,926		137,926	137,926			110,179
37,253,000	3,948,800	41,201,800		41,201,800	41,201,800			37,027,000
	6,990	6,990		6,990	6,990			5,800
	584	584		584	584			
	13	13		13	13			35,921
564,498,545	3,991,313	568,489,858		568,489,858	555,826,584	12,663,274		500,308,529
40,000		40,000	774	40,774	707		40,067	1,538
11,253,752	(50,476) ⁽²⁾	11,203,276		11,203,276	11,137,722	65,554		10,327,071
1,083,000	114,800	1,197,800		1,197,800	1,197,800			1,099,000
12,336,752	64,324	12,401,076		12,401,076	12,335,522	65,554		11,426,071
567,313,345		567,313,345		567,313,345	534,150,117	33,163,228		487,054,808
78,935,000		78,935,000		78,935,000	78,120,735	814,265		61,774,478
98,900,000	6,248,906	105,148,906		105,148,906	105,148,906			91,607,027
10,516,000	1,114,700	11,630,700		11,630,700	11,630,700			10,431,000
755,664,345	7,363,606	763,027,951		763,027,951	729,050,458	33,977,493		650,867,313
1,354,647,110	11,538,368	1,366,185,478		1,366,185,478	1,318,668,222	47,517,256		1,184,151,015
40,000		40,000	774	40,774	707		40,067	1,538

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1982-83	21,456	262		1,259	490	22,943
	1981-82	21,549	137		1,177	384	22,973
CORRECTIONAL SERVICE	1982-83	555,827	19,011	13,063	4,850	8,148	562,877
	1981-82	500,309	14,440	12,613	4,198	6,774	509,454
NATIONAL PAROLE BOARD	1982-83	12,335	47		1,045	192	13,525
	1981-82	11,426	2		847	178	12,449
ROYAL CANADIAN MOUNTED POLICE	1982-83	729,050	8,571	51,489	9,035	12,635	793,638
	1981-82	650,867	7,652	45,416	7,942	11,092	707,665
Total	1982-83	1,318,668	27,891	64,552	16,189	21,465	1,392,983
	1981-82	1,184,151	22,231	58,029	14,164	18,428	1,252,541

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration	18,079	17,557	416	391	3,772	3,508	22,267	21,456
Less: receipts credited to revenue		262						262
Add: accommodation provided without charge by Public Works ...	1,259	1,259					1,259	1,259
other services provided without charge by other departments								
	490	490					490	490
Total cost of program	19,828	19,044	416	391	3,772	3,508	24,016	22,943
CORRECTIONAL SERVICE								
CORRECTIONAL SERVICE PROGRAM								
Planning and management	17,355	14,638	386	983		22	17,763	15,643
Custody of inmates	105,316	102,883	155	612		22	105,471	103,495
Education, training and employment of inmates	64,552	53,548	2,567	2,419			67,119	55,967
Offender case management	111,774	110,586	583	557	1,213	1,203	113,570	112,346
Health care	32,805	32,412	132	207			32,937	32,619
Technical services	85,797	88,524	64,114	60,482			149,911	149,006
Administration	39,704	44,431	570	928	243	190	40,517	45,549
Contributions to employee benefit plans	41,202	41,202					41,202	41,202
	498,505	488,224	68,507	66,188	1,478	1,415	568,490	555,827
Less: receipts credited to revenue	19,540	19,011					19,540	19,011
Add: accommodation provided without charge by this department	13,063	13,063					13,063	13,063
accommodation provided without charge by Public Works	4,850	4,850					4,850	4,850
other services provided without charge by other departments								
	8,148	8,148					8,148	8,148
Total cost of program	505,026	495,274	68,507	66,188	1,478	1,415	575,011	562,877
NATIONAL PAROLE BOARD								
Operations	11,051	11,004	152	133			11,203	11,137
Contributions to employee benefit plans	1,198	1,198					1,198	1,198
	12,249	12,202	152	133			12,401	12,335
Less: receipts credited to revenue		47						47
Add: accommodation provided without charge by Public Works	1,045	1,045					1,045	1,045
other services provided without charge by other departments								
	192	192					192	192
Total cost of program	13,486	13,392	152	133			13,638	13,525
ROYAL CANADIAN MOUNTED POLICE								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	280,169	257,976	13,360	7,277			293,529	265,253
Canadian police services	65,488	69,635	2,861	6,697			68,349	76,332
Police services under contract	419,482	421,093	45,928	56,795			465,410	477,888
Administration	130,030	134,400	16,786	7,352	154	104	146,970	141,856
Pensions and other employee benefits	104,733	104,733			12,047	12,047	116,780	116,780
	999,902	987,837	78,935	78,121	12,201	12,151	1,091,038	1,078,109
Less: revenues credited to the vote	328,010	349,059					328,010	349,059
	671,892	638,778	78,935	78,121	12,201	12,151	763,028	729,050
Less: receipts credited to revenue	4,260	8,571					4,260	8,571
Add: accommodation provided without charge by this department	51,489	51,489					51,489	51,489
accommodation provided without charge by Public Works	9,035	9,035					9,035	9,035
other services provided without charge by other departments								
	12,635	12,635					12,635	12,635
Total cost of program	740,791	703,366	78,935	78,121	12,201	12,151	831,927	793,638

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
<i>Departmental administration</i>			
Canadian Association of Chiefs of Police	50	50	50
Canadian Association for the Prevention of Crime	125	125	125
John Howard Society	50	50	50
	225	225	225
Contributions			
<i>Departmental administration</i>			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,083	1,876	1,659
Student Summer and Youth Employment	1,464	1,407	1,251
	3,547	3,283	2,910
	3,772	3,508	3,135
CORRECTIONAL SERVICE			
CORRECTIONAL SERVICE PROGRAM			
Grants			
<i>Offender case management</i>			
Authorized after-care agencies	878	871	871
<i>Technical services</i>			
Expenditures not required for the current year			7
<i>Administration</i>			
Pensions and other employee benefits	138	138	110
Penitentiary inmates accident compensation	35	10	7
Payments, in the nature of Workmen's Compensation, to survivors of members slain on duty	70	42	83
	1,121	1,061	1,078
Contribution			
Payment to the provinces, territories, municipalities, public and private bodies in support of activities complementary to the Correctional Service of Canada	357	354	156
	1,478	1,415	1,234
ROYAL CANADIAN MOUNTED POLICE			
LAW ENFORCEMENT PROGRAM			
Grants			
<i>Administration</i>			
Royal Canadian Mounted Police Veterans Association	3	3	3
International Association of Chiefs of Police	1	1	1
Payments, in the nature of Workmen's Compensation, to survivors of members slain on duty	150	100	137
<i>Pensions and other employee benefits</i>			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S. c. R-10)	10,368	10,368	9,883
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10)	1,614	1,614	1,356
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10)	65	65	63
	12,201	12,151	11,443
Total	17,451	17,074	15,812

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Service	National Parole Board	Royal Canadian Mounted Police	Total
(1) Salaries and wages	9,610 9,574 <i>7,927</i>	293,014 291,115 <i>266,612</i>	8,529 8,549 <i>7,549</i>	664,490 664,440 <i>600,713</i>	975,643 973,678 <i>882,801</i>
(1) Other personnel costs	1,338 1,338 <i>1,032</i>	44,660 44,656 <i>40,300</i>	1,198 1,198 <i>1,099</i>	112,694 112,762 <i>96,943</i>	159,890 159,954 <i>139,374</i>
(2) Transportation and communications	1,361 1,079 <i>1,142</i>	14,838 14,904 <i>13,904</i>	1,035 938 <i>981</i>	64,809 61,345 <i>58,333</i>	82,043 78,266 <i>74,360</i>
(3) Information	421 403 <i>263</i>	490 470 <i>480</i>	70 82 <i>63</i>	884 734 <i>916</i>	1,865 1,689 <i>1,722</i>
(4) Professional and special services	4,216 3,874 <i>5,536</i>	56,760 57,469 <i>49,781</i>	674 942 <i>678</i>	37,969 35,011 <i>31,287</i>	99,619 97,296 <i>87,282</i>
(5) Rentals	259 337 <i>249</i>	2,811 2,489 <i>2,731</i>	247 60 <i>110</i>	20,650 20,543 <i>17,626</i>	23,967 23,429 <i>20,716</i>
(6) Purchased repair and upkeep	284 281 <i>1,221</i>	6,769 6,736 <i>6,507</i>	129 209 <i>595</i>	24,066 22,212 <i>21,795</i>	31,248 29,438 <i>30,118</i>
(7) Utilities, materials and supplies	575 670 <i>774</i>	66,390 62,074 <i>52,989</i>	367 219 <i>236</i>	55,110 52,908 <i>51,563</i>	122,442 115,871 <i>105,562</i>
(8) Construction and acquisition of land, buildings and works		59,679 51,735 <i>41,424</i>		38,932 38,928 <i>23,174</i>	98,611 90,663 <i>64,598</i>
(9) Construction and acquisition of machinery and equipment	416 391 <i>265</i>	8,828 11,239 <i>9,846</i>	152 133 <i>115</i>	40,003 39,193 <i>38,601</i>	49,399 50,956 <i>48,827</i>
(10) Grants, contributions and other transfer payments	3,772 3,508 <i>3,135</i>	1,478 1,415 <i>1,234</i>		12,201 12,151 <i>11,443</i>	17,451 17,074 <i>15,812</i>
(12) All other expenditures	15 1 <i>5</i>	12,773 11,525 <i>14,501</i>	5	19,230 17,882 <i>17,098</i>	32,018 29,413 <i>31,604</i>
(1-12) Total	22,267 21,456 <i>21,549</i>	568,490 555,827 <i>500,309</i>	12,401 12,335 <i>11,426</i>	1,091,038 1,078,109 <i>969,492</i>	1,694,196 1,667,727 <i>1,502,776</i>
(13) Less: revenues credited to the vote				328,010 349,059 <i>318,625</i>	328,010 349,059 <i>318,625</i>
Total net expenditures	22,267 21,456 <i>21,549</i>	568,490 555,827 <i>500,309</i>	12,401 12,335 <i>11,426</i>	763,028 729,050 <i>650,867</i>	1,366,186 1,318,668 <i>1,184,151</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	262,467	136,970
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year		
End (PAYE)	158,732	
Refund of prior years' expenditure, Sir Wil-		
frid Laurier refit	82,257	
Sundry	21,478	
	<u>262,467</u>	
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$
CORRECTIONAL SERVICE		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	875,361	655,288
Services and service fees	1,577,339	743,093
Privileges, licences and permits	269,919	320,279
Proceeds from sales	16,125,447	12,563,987
Other non-tax revenue	163,389	157,149
Total	<u>19,011,455</u>	<u>14,439,796</u>
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	356,691	
Adjustment to prior year's Payables at Year		
End (PAYE)	518,670	
	<u>875,361</u>	
Services and service fees:		
Service fees—Laundry	7,083	
Inmate maintenance—Federal-provincial		
agreements	1,478,317	
Non-duty meals	23,544	
Sundry	68,395	
	<u>1,577,339</u>	
Privileges, licences and permits:		
Rentals	135,166	
Inmate board and lodging	134,753	
	<u>269,919</u>	
Proceeds from sales:		
Sale of farm produce	1,280,173	
Inmate canteen	4,537,132	
Sale of manufactured products	10,308,142	
	<u>16,125,447</u>	
Other non-tax revenue:		
Premium and discount on exchange	335	
Fines and forfeitures	27,050	
Miscellaneous	111,074	
Provincial Sales Tax Commission	2,779	
Inmate clothing	3,948	
Claims by the Crown	18,203	
	<u>163,389</u>	

NATIONAL PAROLE BOARD

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	46,972	2,192
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year		
End (PAYE)	7,000	
Refund for overpayment to Public Works	39,072	
Sundries	900	
	<u>46,972</u>	
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$

ROYAL CANADIAN MOUNTED POLICE

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	13,991	6,295
Refunds of previous years' expenditure	1,260,301	1,590,132
Privileges, licences and permits	3,310,568	2,444,702
Proceeds from sales	3,482,503	3,283,700
Other non-tax revenue	503,185	326,734
Total	<u>8,570,548</u>	<u>7,651,563</u>
	<u>1982-83</u>	<u>1981-82</u>
	\$	\$
Details		
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Interest on loans and advances to persons		
posted abroad	12,993	
Profit on exchange	998	
	<u>13,991</u>	
Refunds of previous years' expenditure:		
Repayment by provinces for various invest-		
ments	66,450	
Repayment for services rendered to other gov-		
ernment departments	54,604	
Repayment for repairs to motor vehicles	358,010	
Gasoline tax refunds	1,183	
Sundries	356,700	
Adjustment to prior year's Payables at Year		
End (PAYE)	423,354	
	<u>1,260,301</u>	

Privileges, licences and permits:		
Rental of public buildings and property		3,310,568
Proceeds from sales:		
Sale of cloth manufacturers	317,816	
Sale of kit and clothing to members	447,777	
Sale of kit and clothing to provinces for aux-		
iliary members	1,814	
RCMP mess meals payroll deductions	724,105	
RCMP mess meals—Taxable cash sales	3,335	
RCMP mess meals—Non-taxable cash sales	1,936,053	
Per-diem board mess payments	413	
Sale of ammunition to members	12,515	
Sundry sales	38,675	
	<u>3,482,503</u>	

Revenue—Concluded

	1982-83	
	\$	\$
ROYAL CANADIAN MOUNTED		
POLICE—Concluded		
Details—Concluded		
Non-tax revenue—Concluded		
Other non-tax revenue:		
Payment to RCMP Officers pension fund	97,739	
Payment for Musical Ride performances	108,000	
Damage assessments against members—		
Motor vehicles	1,013	
Payment for training services at Depot	247,719	
Compensation from provincial sales tax	1	
Sundries	48,713	
		<u>503,185</u>

SECTION 27

**1982-83
PUBLIC ACCOUNTS**

Supply and Services

**Department
Royal Canadian Mint
Statistics Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	27.4
Total cost of programs—Budgetary	27.6
Programs by activity—Budgetary	27.7
Grants and contributions	27.8
Budgetary expenditure by program and standard object.....	27.9
Revenue	27.10
Appendices	27.11

SUPPLY AND SERVICES

Department

Objectives

SERVICES PROGRAM

- To fulfill the responsibilities of the Receiver General, and to provide in an economic and efficient manner a broad range of administrative, management and advisory services as required by the government and as requested by client departments and agencies.

SUPPLY PROGRAM

PROGRAM

- To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies. To fund certain costs incurred on government contracts resulting from the use of those contracts to support industrial research or industrial development objectives in Canada.

SUPPLY REVOLVING FUND

- To acquire and provide in the most economical manner goods and services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.

DEFENCE PRODUCTION REVOLVING FUND

- To acquire, store, maintain, transport and dispose of stocks of defence supplies or other designated materials pursuant to the Defence Production Act.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Use of Appropriations

Vote	Program	
DEPARTMENT		
SERVICES PROGRAM		
Budgetary		
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	\$ 156,387,000
	1b	17,383,000
	1c	6,825,610
	Transfer from TB Vote 10 ⁽¹⁾	84,637
5	Payment to Canadian Arsenals Limited for off-oil conversion	
Stat	Minister of Supply and Services—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
SUPPLY PROGRAM		
Budgetary		
10	Program expenditures including expenditures on behalf of government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of \$18,000,000 in respect of such proposals	
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Stat	Estimates 1982-83	
	Transfer of accumulated surplus	
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND		
Stat	Estimates 1982-83	
	Total program—Budgetary	
	Total Budgetary	
ROYAL CANADIAN MINT		
Non-budgetary		
Stat	The Royal Canadian Mint Act, R.S. c. R-8, Sections 18 and 19. At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of:	
	Section 18(1). (a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate \$5,000,000; and (b) financing the costs of capital projects.	
	Section 18(2). The total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000. (Net)	
	Section 19(2). The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000. (Net) ..	
	Total program—Non-budgetary	
STATISTICS CANADA		
Budgetary		
15	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 162,871,000
	15b	406,890
	15c	1,613,000
	Transfer from: TB Vote 10 ⁽¹⁾	145,582
	TB Vote 11c ⁽¹⁾	25,350
	TB Vote 30 ⁽¹⁾	240,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 11c new employment expansion and development.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
180,680,247		180,680,247		180,680,247	176,338,692	4,341,555		135,807,943
250,000		250,000		250,000		250,000		34,500
37,000	1,725	38,725		38,725	38,725			42,975
18,588,000	1,970,300	20,558,300		20,558,300	20,558,300			19,259,000
199,555,247	1,972,025	201,527,272		201,527,272	196,935,717	4,591,555		155,144,418
28,159,000		28,159,000		28,159,000	25,601,597	2,557,403		20,062,265
13,317,000	(13,317,000)		165,086,421	165,086,421				(1,054,848)
	(3,256,386)	(3,256,386)		(3,256,386)				
13,317,000	(16,573,386)	(3,256,386)	165,086,421	161,830,035	(6,781,186)		168,611,221	(1,054,848)
(816,000)	816,000		93,593,043	93,593,043	3,024,174		90,568,869	(2,293,988)
40,660,000	(15,757,386)	24,902,614	258,679,464	283,582,078	21,844,585	2,557,403	259,180,090	16,713,429
240,215,247	(13,785,361)	226,429,886	258,679,464	485,109,350	218,780,302	7,148,958	259,180,090	171,857,847
			17,504,055	17,504,055	(2,131,785)		19,635,840	(2,131,785)
			160,000	160,000			160,000	
			17,664,055	17,664,055	(2,131,785)		19,795,840	(2,131,785)
165,301,822		165,301,822		165,301,822	162,137,153	3,164,669		203,562,561
16,226,000	1,720,000	17,946,000		17,946,000	17,946,000			18,811,000
181,527,822	1,720,000	183,247,822		183,247,822	180,083,153	3,164,669		222,373,561
421,743,069	(12,065,361)	409,677,708	258,679,464	668,357,172	398,863,455	10,313,627	259,180,090	394,231,408
			17,664,055	17,664,055	(2,131,785)		19,795,840	(2,131,785)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Employee surgical- medical insurance (Treasury Board)	Total cost of programs
DEPARTMENT							
SERVICES	1982-83	196,936	9,956	21,563	3,050		211,593
	1981-82	155,145	6,646	19,321	2,588		170,408
SUPPLY	1982-83	25,601	20,461				5,140
	1981-82	20,062	34,041				(13,979)
SUPPLY—SUPPLY REVOLVING FUND	1982-83	(6,781)					(6,781)
	1981-82	(1,055)					(1,055)
SUPPLY—DEFENCE PRODUCTION REVOLVING FUND	1982-83	3,024					3,024
	1981-82	(2,294)					(2,294)
	1982-83	218,780	30,417	21,563	3,050		212,976
	1981-82	171,858	40,687	19,321	2,588		153,080
STATISTICS CANADA	1982-83	180,083	1,517	14,662	812	2,429	196,469
	1981-82	222,373	886	12,218	660	2,503	236,868
Total	1982-83	398,863	31,934	36,225	3,862	2,429	409,445
	1981-82	394,231	41,573	31,539	3,248	2,503	389,948

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
SERVICES PROGRAM								
Departmental administration	17,203	17,165	315	364			17,518	17,529
Program administration	7,980	8,368	95	117			8,075	8,485
Public service compensation administration	68,300	69,885	11,500	11,740			79,800	81,625
Social and economic assistance payment administration	37,006	37,408	2,698	2,707			39,704	40,115
Accounts payable and other payments administration	23,263	22,850	3,021	3,028			26,284	25,878
Accounts of Canada and reporting services	54,629	49,387	1,773	1,656			56,402	51,043
Management, financial and other services	49,011	48,850	744	534			49,755	49,384
	257,392	253,913	20,146	20,146			277,538	274,059
Less: revenues credited to the vote	75,602	76,623	409	500			76,011	77,123
	181,790	177,290	19,737	19,646			201,527	196,936
Less: receipts credited to revenue		9,956						9,956
Add: accommodation provided without charge by Public Works	21,563	21,563					21,563	21,563
other services provided without charge by other departments	3,050	3,050					3,050	3,050
Total cost of program	206,403	191,947	19,737	19,646			226,140	211,593
SUPPLY PROGRAM								
Unsolicited proposals for research and development	15,000	14,921					15,000	14,921
Free and subsidized distribution of government publications	3,159	3,054					3,159	3,054
Source development	10,000	7,626					10,000	7,626
	28,159	25,601					28,159	25,601
Less: receipts credited to revenue		20,461						20,461
	28,159	5,140					28,159	5,140
SUPPLY PROGRAM—SUPPLY REVOLVING FUND								
Supply Revolving Fund	795,710	600,137	7,970	4,292			803,680	604,429
Less: receipts credited to the Fund	641,850	611,210					641,850	611,210
	153,860	(11,073)	7,970	4,292			161,830	(6,781)
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND								
Operations	140,006	42,331					140,006	42,331
Less: receipts credited to the Fund	46,413	39,307					46,413	39,307
	93,593	3,024					93,593	3,024
Total cost of program	275,612	(2,909)	7,970	4,292			283,582	(1,383)
STATISTICS CANADA								
Economic statistics	73,026	74,845					73,026	74,845
Social statistics	54,508	52,440					54,508	52,440
Population census	12,196	14,422	53	53			12,249	14,475
Marketing and information services	11,036	9,739					11,036	9,739
Management and administrative services	39,753	34,268	508	3,894	290	284	40,551	38,446
	190,519	185,714	561	3,947	290	284	191,370	189,945
Less: revenues credited to the vote	8,122	9,862					8,122	9,862
	182,397	175,852	561	3,947	290	284	183,248	180,083
Less: receipts credited to revenue	1,029	1,517					1,029	1,517
Add: accommodation provided without charge by Public Works	14,662	14,662					14,662	14,662
other services provided without charge by other departments	812	812					812	812
employee surgical-medical insurance (Treasury Board)	2,429	2,429					2,429	2,429
Total cost of program	199,271	192,238	561	3,947	290	284	200,122	196,469

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
STATISTICS CANADA			
Grants			
<i>Management and administrative services</i>			
Canada's fee for membership in the Inter-American Statistical Institute (\$26,062 US)	41	41	41
International Statistical Institute (2,500 Swiss Francs)	2	1	2
International Association for Research in Income and Wealth (\$1,265 US)	1	1	1
	44	43	44
Contributions			
<i>Management and administrative services</i>			
International Comparison Project (\$21,273 US)	25	25	25
Massachusetts Institute of Technology (\$42,546 US)	50	50	50
New employment expansion and development (NEED)	25	25	
Student summer and youth employment	146	141	35
Expenditures not required for the current year			20
	246	241	130
Total	290	284	174

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Supply				Statistics Canada	Total
	Services Program	Program	Supply Revolving Fund	Defence Production Revolving Fund		
(1) Salaries and wages	143,069 139,520 <i>125,068</i>		133,576 133,576 <i>127,850</i>		276,645 273,096 <i>252,918</i>	402,895 398,416 <i>375,037</i>
(1) Other personnel costs	20,676 20,854 <i>19,427</i>		18,344 18,344 <i>6,198</i>		39,020 39,198 <i>25,625</i>	56,966 57,144 <i>44,436</i>
(2) Transportation and communications	46,122 43,531 <i>32,409</i>		128,300 128,300 <i>126,775</i>		174,422 171,831 <i>159,184</i>	183,298 181,285 <i>170,586</i>
(3) Information	2,322 1,787 <i>2,273</i>	3,159 3,054 <i>2,968</i>	47,618 47,618 <i>59,220</i>		53,099 52,459 <i>64,461</i>	55,700 54,803 <i>68,591</i>
(4) Professional and special services	21,382 24,517 <i>19,129</i>	15,000 14,921 <i>15,094</i>	22,032 22,032 <i>22,504</i>	91 91 <i>100</i>	58,505 61,561 <i>56,827</i>	78,887 19,541 <i>55,653</i>
(5) Rentals	12,989 12,043 <i>10,441</i>		26,623 26,623 <i>23,624</i>		39,612 38,666 <i>34,065</i>	45,179 42,006 <i>37,898</i>
(6) Purchased repair and upkeep	1,635 2,600 <i>1,830</i>		1,461 1,461 <i>1,559</i>		3,096 4,061 <i>3,389</i>	5,538 2,630 <i>2,351</i>
(7) Utilities, materials and supplies	8,399 9,013 <i>7,748</i>	10,000 7,626 <i></i>	181,031 181,031 <i>169,627</i>	41,209 41,209 <i>41,175</i>	240,639 238,879 <i>218,550</i>	247,092 5,120 <i>5,666</i>
(9) Construction and acquisition of machinery and equipment	20,146 20,146 <i>1,387</i>		8,832 8,832 <i>2,406</i>		28,978 28,978 <i>3,793</i>	29,541 32,925 <i>11,217</i>
(10) Grants, contributions and other transfer payments					290 284 <i>174</i>	290 284 <i>174</i>
(12) All other expenditures	798 48 <i>396</i>		235,863 36,612 <i>31,352</i>	98,706 1,031 <i>232</i>	335,367 37,691 <i>33,980</i>	335,367 37,710 <i>33,988</i>
(1-12) Total	277,538 274,059 <i>220,108</i>	28,159 25,601 <i>20,062</i>	803,680 604,429 <i>571,115</i>	140,006 42,331 <i>41,507</i>	1,249,383 946,420 <i>852,792</i>	1,440,753 189,945 <i>231,571</i>
(13) Less: revenues credited to the vote	76,011 77,123 <i>64,963</i>		641,850 611,210 <i>572,170</i>	46,413 39,307 <i>43,801</i>	764,274 727,640 <i>680,934</i>	8,122 9,862 <i>9,198</i>
Total net expenditures	201,527 196,936 <i>155,145</i>	28,159 25,601 <i>20,062</i>	161,830 (6,781) <i>(1,055)</i>	93,593 3,024 <i>(2,294)</i>	485,109 218,780 <i>171,858</i>	668,357 180,083 <i>222,373</i>
						394,231

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82		1982-83	1981-82
	\$	\$		\$	\$
DEPARTMENT			STATISTICS CANADA		
Summary			Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
Return on investments.....	11,101,893	22,280,924	Refunds of previous years' expenditure.....	340,581	164,461
Refunds of previous years' expenditure.....	96,439	3,259,918	Services and service fees.....	722,716	488,391
Proceeds from sales.....	15,025,094	14,973,615	Other non-tax revenue.....	453,775	233,321
Other non-tax revenue.....	4,193,526	171,903	Total.....	1,517,072*	886,173*
Total.....	30,416,952	40,686,360			
	1982-83				
	\$	\$			
Details			Details		
Non-Tax Revenue—			Non-Tax Revenue—		
Return on investments:			Refunds of previous years' expenditure:		
Loans, investments and advances—			Refunds of previous years' expenditure.....	269,992	
Crown corporations and agencies—			Adjustment to prior year's Payables at Year	70,589	
Other—			End (PAYE).....		340,581
Royal Canadian Mint—					
Interest.....	1,674,318				
Other accounts—					
Interest on investment re: military pur-					
chases.....	9,427,575	11,101,893			
Refunds of previous years' expenditure:					
Refunds of previous years' expenditure.....	15,420				
Adjustment to prior year's Payables at Year					
End (PAYE).....	81,019	96,439			
Proceeds from sales:					
Sales of Surplus Crown Assets—					
Crown Assets Disposal Corporation.....	14,932,671				
Sundry.....	92,423	15,025,094			
Other non-tax revenue:					
Conscience money.....	8,954				
Donation to the Crown.....	116,898				
Sundry.....	4,067,674	4,193,526			

* These do not include \$1,725,331 for 1982-83 and \$1,640,055 for 1981-82 in non-tax revenue from the sale of Statistics Canada publications, as this revenue is credited to the Supply Revolving Fund.

Appendix 1

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by the Supply Administration in accordance with Receiver General for Canada Directives, Treasury Board Policies, the Defence Production Act and accounting policies and practices of the Government of Canada which have been applied on a basis consistent with that of the preceding year. Information contained herein is consistent with that presented elsewhere in the Public Accounts and departmental statements.

The primary responsibility for the integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged through a system of internal control designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are maintained. Significant accounting policies used in the preparation of the financial statements as well as the purpose and authority of the Fund are included in the Notes to Financial Statements.

Approved by:

R. W. JONES
Comptroller, Supply Administration
(Senior financial officer)

P. R. SMITH
Assistant Deputy Minister
(Finance, Planning and Systems)

August 8, 1983

STATEMENT OF NET (EXPENDITURE) INCOME
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net profit for the year		13		203
Working capital change and other reconciling items	816	(3,037)	4,200	2,091
Net (expenditure) income	816	(3,024)	4,200	2,294

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS		1983	1982	FUND LIABILITIES		1983	1982
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		9,348,177	6,259,066	Federal Government		1,988,551	890,480
Inventories at cost			4,946,965	Outside parties		5,151,272	3,626,552
Progress payments to suppliers		11,133,291	21,887,236	Progress billings to customers		11,043,712	24,002,663
		20,481,468	33,093,267			18,183,535	28,519,695
Long-term receivable—Outside parties (Note 3)		1,438,144	1,438,144				
				EQUITY OF CANADA			
				Accumulated net charge against the Fund's author- ity		3,282,474	5,571,247
				Accumulated surplus		453,603	440,469
						3,736,077	6,011,716
		21,919,612	34,531,411			21,919,612	34,531,411

The accompanying notes are an integral part of the financial statements.

Appendix 1—Continued

Defence Production Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sales of stockpiled defence supplies	39,537,035	17,396,370
Billings for defence supplies requisitioned by customer departments	14,376,587	11,783,089
	53,913,622	29,179,459
Cost of sales	38,367,248	16,955,447
Payments to suppliers for defence supplies requisitioned by customer departments	14,367,802	11,689,349
	52,735,050	28,644,796
Gross margin	1,178,572	534,663
Operating expenses		
Interest	1,065,850	232,078
Acquisition fees	99,588	99,588
	1,165,438	331,666
Net profit	13,134	202,997

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year	440,469	237,472
Net profit for the year	13,134	202,997
Balance, end of year	453,603	440,469

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	13,134	202,997
Collection of long-term receivable		118,170
	13,134	321,167
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account	2,288,773	4,155,994
Decrease in working capital	(2,275,639)	(3,834,827)
Working capital, beginning of year	4,573,572	8,408,399
Working capital, end of year	2,297,933	4,573,572
Changes in working capital components:		
Increase (decrease) in accounts receivable	3,089,111	(8,795,844)
(Decrease) increase in inventories	(4,946,965)	3,134,354
(Decrease) increase in progress payments to suppliers	(10,753,945)	6,956,530
(Increase) decrease in accounts payable and accrued liabilities	(2,622,791)	2,699,301
Decrease (increase) in progress billings to customers	12,958,951	(7,829,168)
	(2,275,639)	(3,834,827)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	3,282,474	5,571,247
Add: PAYE charges against the appropriation account after March 31	7,139,824	4,517,032
Deduct: amounts credited to the appropriation account after March 31	2,715,174	5,405,329
Net authority used, end of year	7,707,124	4,682,950
Authority limit (Note 1)	98,275,993	98,275,993
Unused authority carried forward	90,568,869	93,593,043

Appendix 1—Concluded**Defence Production Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 1983

1. Authority and purpose

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement such as working capital loans, eg. advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, C. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts. An amount of \$15,408,997 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies**(a) Progress payments to suppliers**

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

3. Long-term receivable

In accordance with the terms of an agreement, collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

Appendix 2

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by the Supply Administration in accordance with the Treasury Board Policies, and reporting requirements and standards of the Receiver General for Canada with the exception of the inclusion of deferred acquisition fees on the Balance Sheet, rather than as a note, for added disclosure.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the Notes to Financial Statements.

The primary responsibility for integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged through a system of internal control designed to indicate accountability, provides assurance that assets are safeguarded and that reliable financial records are maintained.

Approved by:

R. W. JONES
Comptroller, Supply Administration
(Senior financial officer)

P. R. SMITH
Assistant Deputy Minister
(Finance, Planning and Systems)

August 8, 1983

STATEMENT OF NET INCOME (EXPENDITURE)
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net profit for the year	3,271	4,888	2,024	12,331
Add: depreciation, amortization and loss on disposal of fixed assets	1,827	2,449	2,425	2,209
Operating requirements	5,098	7,337	4,449	14,540
Net capital acquisitions	(7,970)	(4,634)	(5,858)	(2,582)
Working capital change and other reconciling items	(10,445)	4,078	(7,913)	(10,903)
Net income (expenditure)	(13,317)	6,781	(9,322)	1,055

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS		1983	1982	FUND LIABILITIES		1983	1982
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government	145,244,481	151,585,219		Federal Government	4,666,304	7,327,539	
Outside parties	4,048,020	4,358,958		Outside parties	50,282,604	58,827,526	
Other current assets	1,057,450	1,057,376		Deferred revenues			
Current portion of acquisition contract fees	18,657,275	16,162,934		Current portion of acquisition contract fees	18,657,275	16,162,934	
Inventories at cost (Note 3)	20,993,579	23,998,849		Other	1,767,604	1,665,704	
	190,000,805	197,163,336			75,373,787	83,983,703	
Long-term receivables				Long-term liabilities			
Direct financing leases—EDP equipment (net of current portion)	1,376,944	527,527		Unearned income on direct financing leases—EDP equipment (net of current portion)	227,108	119,872	
Acquisition contract fees (net of current portion)	9,848,514	9,586,551		Deferred acquisition contract fees (net of current portion)	9,848,514	9,586,551	
	11,225,458	10,114,078			10,075,622	9,706,423	
Fixed assets at cost (Note 6)		22,643,020	18,893,991	EQUITY OF CANADA			
Less: accumulated depreciation	12,629,742	11,036,692		Accumulated net charge against the Fund's authority	108,675,781	105,932,376	
	10,013,278	7,857,299		Accumulated surplus	18,888,134	17,256,386	
Leasehold improvements at cost (net of amortization)		1,773,782	1,744,174		127,563,915	123,188,762	
Other assets					213,013,324	216,878,888	
Crown copyrights at nominal value		1	1				
		213,013,324	216,878,888				

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Supply Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue (Note 4)		
Printing	182,357,566	166,144,835
Expositions	20,820,794	19,653,855
Publishing	10,752,731	10,577,728
Advertising management	48,557,295	60,147,500
Traffic management	119,410,274	117,037,279
Stocked item supply	85,474,995	73,475,117
Acquisitions	112,853,216	102,227,631
Maintenance and repairs	7,817,179	5,754,248
Requirements definition	3,388,121	2,037,008
Assets management	5,111,229	619,328
	596,543,400	557,674,529
Cost of sales (Note 4)	410,564,995	394,391,005
Gross margin	185,978,405	163,283,524
Operating expenses		
Salaries and employee benefits	110,100,116	93,987,272
Travel and removal	4,185,293	4,275,610
Communications	3,785,123	2,403,101
Information	1,199,248	1,458,292
Professional and special services	26,722,490	23,356,540
Rentals	1,522,493	2,404,241
Repairs, supplies, miscellaneous	5,268,884	4,394,587
Depreciation	1,081,940	949,852
Accommodation	14,579,620	9,869,766
Freight out	4,229,024	3,448,873
Inventories and other losses	575,111	286,670
Interest	8,336,594	4,835,204
Cash discounts	(540,170)	(318,942)
	181,045,766	151,351,066
Net profit before extraordinary items	4,932,639	11,932,458
Extraordinary items—Loss on disposal of fixed assets	(44,505)	(114,978)
—Recovery of prior year's disposal of fixed assets ..		514,000
Net profit	4,888,134	12,331,480

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of year	17,256,386	4,924,906
Net profit for the year	4,888,134	12,331,480
	22,144,520	17,256,386
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(3,256,386)	
Balance, end of year	18,888,134	17,256,386

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sources of working capital		
Operations		
Net profit for the year before extraordinary items	4,932,639	11,932,458
Add: items not requiring use of funds		
depreciation	2,091,386	1,778,080
amortization of leasehold improvements	312,838	316,340
	7,336,863	14,026,878
Recovery of prior year's disposal of fixed assets ..		514,000
Increase in unearned income on direct financing leases—EDP equipment	107,236	119,872
	7,444,099	14,660,750
Uses of working capital		
(Increase) decrease in the accumulated net charge against the Fund's authority account	(2,743,405)	15,999,412
Transfer of part of the Fund's surplus	3,256,386	
Gross decrease	512,981	15,999,412
Increase in direct financing leases—EDP equipment	849,417	527,527
Purchases of fixed assets	4,291,870	2,372,741
Increase in leasehold improvements	342,446	209,073
	5,996,714	19,108,753
Increase (decrease) in working capital	1,447,385	(4,448,003)
Working capital, beginning of year	113,179,633	117,627,636
Working capital, end of year	114,627,018	113,179,633
Changes in working capital components:		
(Decrease) increase in accounts receivable	(6,651,676)	6,837,099
Increase in other current assets	74	483,089
(Decrease) increase in inventories	(3,005,270)	2,875,667
Decrease (increase) in accounts payable and accrued liabilities	11,206,157	(15,184,818)
(Increase) decrease in deferred revenues—Other ..	(101,900)	540,960
	1,447,385	(4,448,003)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	108,675,781	105,932,376
Add: PAYE charges against the appropriation account after March 31	54,402,359	64,486,062
Deduct: amounts credited to the appropriation account after March 31	131,689,361	135,504,859
Net authority used, end of year	31,388,779	34,913,579
Authority limit	200,000,000	200,000,000
Unused authority carried forward	168,611,221	165,086,421

Appendix 2—Concluded**Supply Revolving Fund—Concluded****NOTES TO THE FINANCIAL STATEMENTS**

MARCH 31, 1983

1. Authority and purpose

The objective of the Fund is to acquire and provide in the most economical manner goods and services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

The authorized working capital limit of the Supply Revolving Fund was increased from \$150,000,000 to \$200,000,000 during 1981-82 through Appropriation Act No. 4, 1981-82. An amount of \$44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. Accumulated surplus of \$3,256,386 was transferred to the Fund's authority during 1982-83 pursuant to standing Treasury Board authority.

2. Significant accounting policies**(a) Revenue and expenses**

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. Contracts ranging in value from \$200,000 to \$1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of \$1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not seriously violated since on average, revenue will be accruing on other contracts that have been completed.

(ii) Employee benefits (termination benefits and vacation pay) are expensed in the period in which the payments are made. The unaccrued liability at March 31, 1983 has been estimated at \$31,965,944 (\$27,831,974 at March 31, 1982).

(b) Depreciation

Depreciation is calculated on a straight-line basis over the estimated useful life of the fixed assets, generally 5 to 10 years.

(c) Direct financing leases—EDP equipment

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from

departments over a one to five year period under direct financing leasing agreements. The original cost of the equipment including unearned financing income and net repayments to date is shown as direct financing leases—EDP equipment on the Balance Sheet. Title to the equipment remains with the Supply Revolving Fund. Payments by the client departments for the long-term direct financing leases are due—\$466,462 in 1984-85, \$389,935 in 1985-86, \$209,217 in 1986-87 and \$84,222 in 1987-88.

3. Inventories

	1983	1982
	\$	\$
Raw materials and finished goods.....	19,158,202	22,590,893
Work-in-process	1,835,377	1,407,956
	<u>20,993,579</u>	<u>23,998,849</u>

4. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of \$37,428,057 (\$39,368,083 in 1982) have been eliminated.

5. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

6. Fixed assets and accumulated depreciation

Depreciation in the amount of \$1,009,446 has been included in the cost of sales in the Statement of Operations.

	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Fixed assets				
Furniture and equipment	3,105,455	1,047,200	128,440	4,024,215
EDP equipment	6,127,706	1,190,453	20,976	7,297,183
Automotive	678,756	137,126	83,144	732,738
Warehouse equipment	805,816	16,079	33,047	788,848
Printing equipment	8,176,258	1,901,012	277,234	9,800,036
	<u>18,893,991</u>	<u>4,291,870</u>	<u>542,841</u>	<u>22,643,020</u>

	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	\$	\$	\$	\$
Accumulated depreciation				
Furniture and equipment	1,728,012	346,160	120,934	1,953,238
EDP equipment	1,530,064	598,277	20,175	2,108,166
Automotive	376,313	133,121	67,051	442,383
Warehouse equipment	658,135	24,464	33,048	649,551
Printing equipment	6,744,168	989,364	257,128	7,476,404
	<u>11,036,692</u>	<u>2,091,386</u>	<u>498,336</u>	<u>12,629,742</u>

SECTION 28

**1982-83
PUBLIC ACCOUNTS**

Transport

**Department
Air Canada
Canadian Transport Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	28.4
Total cost of programs—Budgetary	28.10
Programs by activity—Budgetary	28.11
Grants and contributions	28.13
Budgetary expenditure by program and standard object.....	28.16
Revenue	28.17
Appendices	28.18

TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM PROGRAM

- To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

STORES REVOLVING FUND

- To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the department.

MARINE TRANSPORTATION PROGRAM

- To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

AIR TRANSPORTATION PROGRAM⁽¹⁾

- To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

SURFACE TRANSPORTATION PROGRAM⁽²⁾

- To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

Air Canada

Objective

- To operate the business of an air carrier, within and outside Canada.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

⁽¹⁾ Includes the operations of the Self-supporting Airports and Associated Ground Services Revolving Fund.

⁽²⁾ During the year, duties of the Department of Regional Economic Expansion, under certain agreements, were transferred to this department.

Use of Appropriations

Vote	Program	
DEPARTMENT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary	
1	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 86,329,000
	1b	2,153,000
	Transfer from: TB Vote 10 ⁽¹⁾	3,222
	TB Vote 30 ⁽¹⁾	1,238,000
5	Capital expenditures	
Stat	Minister of Transport—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND		
Stat	Estimates 1982-83	
	Total program—Budgetary	
MARINE TRANSPORTATION PROGRAM		
	Budgetary	
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 334,832,000
	10b	1,230,571
	10c To authorize the transfer of \$4,254,999 from Transport Vote 15, Appropriation Act No. 2, 1982-83, for the purposes of this Vote	4,254,999
	Transfer from: Vote 15	208,089
	TB Vote 10 ⁽¹⁾	
11c	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1982—To authorize the transfer of \$534,999 from Transport Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	\$ 534,999
	Transfer from Vote 15	
12c	Payment to the Nanaimo Harbour Commission to assist in the cost of harbour waterfront development—To authorize the transfer of \$319,999 from Transport Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	\$ 319,999
	Transfer from Vote 15	
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 113,889,000
	Less transfer to: Vote 10	\$ 4,254,999
	Vote 11c	534,999
	Vote 12c	319,999
	Vote 35	6,254,999
	Vote 65	18,323,000
		29,687,996
20	Payment to the Canarcatic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1982	
25	Payment to the Hamilton Harbour Commission to assist in the cost of redevelopment of Piers 12 and 13 in the Hamilton Harbour	
30	Payment to the Jacques-Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Company (exclusive of interest on advances authorized by Parliament, depreciation on capital structures and reserves) in the operation of the Jacques-Cartier and Champlain Bridges, Montreal	
35	Payment to the Canada Ports Corporation (formerly the National Harbours Board):	
	(a) improvements to the grain elevator at the Port of Halifax, Nova Scotia;	
	(b) the partial construction of a container terminal at the Port of Halifax, Nova Scotia;	
	(c) expenditures made either by the Board, or on behalf of or in co-operation with others, for the construction of wharves or retaining walls along the St. Lawrence River in the Port of Quebec;	
	(d) construction of infrastructure for grain handling facilities at the Port of Prince Rupert, British Columbia;	
	(e) construction of infrastructure for coal handling facilities at the Port of Prince Rupert, British Columbia; and	
	(f) repairs and modifications to the dock at Digby Island, Prince Rupert, British Columbia	\$ 57,543,000
35b	To extend the purpose of Transport Vote 35, Appropriation Act No. 2, 1982-83 to include:	
	(a) completion of construction of open storage facilities at Lower Cove (Pugsley South) and Long Wharf at the Port of Saint John, New Brunswick;	
	(b) studies concerning the development of new port facilities at the Port of Sept-Îles, Quebec;	
	(c) studies concerning the development of new port facilities at the Port of Chicoutimi, Quebec;	
	and to provide a further amount of	500,000
	35c Capital expenditures—To authorize the transfer of \$6,254,999 from Transport Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	1
	Transfer from: Vote 15	6,254,999
	TB Vote 10 ⁽¹⁾	54,118
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Use of appropriations not required for the current year	
	Total program—Budgetary	

[illegible]

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Continued		
MARINE TRANSPORTATION PROGRAM—Concluded		
	Non-budgetary	
L40	Loans to the Canada Ports Corporation (formerly National Harbours Board), subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1982, (Gross)	
Stat	The St. Lawrence Seaway Authority Act, R.S.c.S-1, Section 29. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000. (Net)	
Stat	The Canada Ports Corporation Act, S.C. 1980-81-82, C.121, Section 26, Part I and Section 28, Part II, Schedule I. The Minister of Finance, at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed \$10,000,000. (Net)	
	Total program—Non-budgetary	
AIR TRANSPORTATION PROGRAM		
	Budgetary	
45	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	\$ 249,431,000
	45b	3,156,000
	45c To authorize the transfer of \$3,000,000 from Transport Vote 55, Appropriation Act No. 2, 1982-83 for the purpose of this Vote, and to provide a further amount of	9,893,945
	Transfer from: Vote 55	3,000,000
	TB Vote 5 ⁽¹⁾	28,950,737
	TB Vote 10 ⁽¹⁾	34,368
50	Capital expenditures including contributions towards construction done by local or private authorities	\$ 100,411,000
	50b	1,144,300
55	The grants listed in the Estimates and contributions	\$ 24,068,000
	55b	5,524,300
	Transfer from TB Vote 10 ⁽¹⁾	121,115
	Less: transfer to Vote 45	29,713,415
Stat	Contributions to employee benefit plans	3,000,000
Stat	Refunds of amounts credited to revenue in previous years	
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Stat	Estimates 1982-83	
	Total program—Budgetary	
SURFACE TRANSPORTATION PROGRAM		
	Budgetary	
60	Operating expenditures	\$ 22,424,000
	60b	1,124,000
	60c	500,000
	Transfer from TB Vote 10 ⁽¹⁾	54,774
65	The grants listed in the Estimates and contributions including:	
	(a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act;	
	(b) payments for purposes described in paragraphs 20(1) (a) and (b) and Subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and	
	(c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1982, \$50 per month instead of \$20 per month as fixed by the said Act.	\$ 188,220,000
	65b To authorize the transfer of \$15,392,000 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	115,793,000
	65c To authorize the transfer of \$18,323,000 from Transport Vote 15, Appropriation Act No. 2, 1982-83 for the purposes of this Vote and to provide a further amount of	107,575,600
	Transfer from: Vote 15	18,323,000
	Regional Economic Expansion Vote 10	15,392,000
	TB Vote 10 ⁽¹⁾	29,615
70	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty:	
	(a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals; and	
	(b) to pay the costs of rail/water and narrow gauge/standard gauge interface, ferries and terminal	

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,000,000		15,000,000		15,000,000	14,456,021	543,979		528,899
			10,000,000	10,000,000			10,000,000	
15,000,000	10,000,000	10,000,000		10,000,000			10,000,000	
	10,000,000	25,000,000	10,000,000	35,000,000	14,456,021	543,979	20,000,000	528,899
294,466,050		294,466,050		294,466,050	273,686,044	20,780,006		223,449,748
101,555,300		101,555,300		101,555,300	99,213,116	2,342,184		98,643,656
26,713,415		26,713,415		26,713,415	24,921,224	1,792,191		18,803,898
42,634,000	4,519,200	47,153,200		47,153,200	47,153,200			42,274,000
	13,092	13,092		13,092	13,092			3,976
465,368,765	4,532,292	469,901,057		469,901,057	444,986,676	24,914,381		383,175,278
11,556,764	(11,556,764)		91,213,728	91,213,728	9,018,109		82,195,619	7,331,686
476,925,529	(7,024,472)	469,901,057	91,213,728	561,114,785	454,004,785	24,914,381	82,195,619	390,506,964
24,102,774		24,102,774		24,102,774	20,998,246	3,104,528		21,003,329
445,333,215		445,333,215		445,333,215	440,980,284	4,352,931		202,902,432
152,872,000		152,872,000		152,872,000	153,062,594	(190,594) ⁽³⁾		143,228,847

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
SURFACE TRANSPORTATION PROGRAM—Concluded		
Budgetary—Concluded		
75	Payments to Northern Transportation Company Limited pursuant to contracts with Her Majesty for water transportation services in respect of the Keewatin Resupply operation.....	\$ 400,000
	75c.....	725,000
76c	Payment to Northern Transportation Company Limited in respect of the suspension of service to Great Bear Lake from 1979 to 1980.....	
80	Payments to VIA Rail Canada Inc., as authorized by Transport Vote 80, Appropriation Act No. 2, 1982-83 in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to Subparagraph (c) (i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to Subparagraph (c) (ii) of Transport Vote 52d, Appropriation Act No. 1, 1977.....	\$ 506,000,000
	80b.....	133,500,000
	80c.....	5,700,000
	Transfer from TB Vote 10 ⁽¹⁾	187,850
85	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company and CN Marine Inc., for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with government approved plans for the provision of Newfoundland transportation services.....	
90	Payments to the Canadian National Railway Company (CNR) in accordance with terms and conditions approved by Treasury Board to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage-related costs incurred by CN at the request of the Minister during the testing and evaluation period.....	
Stat	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	
Stat	Contributions to employee benefit plans.....	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
Non-budgetary		
1.95	To authorize the Minister to acquire in trust for Her Majesty on such terms and conditions as may be negotiated with Canadian National Railway Company (CNR) and approved by the Governor in Council, in respect of the East Coast ferry and coastal services no par value shares in the capital stock of CNR which shares CNR shall issue. (Gross).....	\$ 38,400,000
	L95c.....	8,968,000
	Total Budgetary	
	Total Non-budgetary	
AIR CANADA		
Non-budgetary		
Stat	The Air Canada Act, 1977, S.C. 1977-78, c.5, Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance, on behalf of the Minister, shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is \$750,000,000. (Gross).....	
	Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed \$750,000,000. (Net).....	
	Total program—Non-budgetary	
CANADIAN TRANSPORT COMMISSION		
Budgetary		
100	Operating expenditures.....	\$ 32,472,000
	Transfer from: TB Vote 10 ⁽¹⁾	93,438
	TB Vote 30 ⁽¹⁾	760,000
105	Contributions, including contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977.....	\$ 24,200,000
	Transfer from TB Vote 10 ⁽¹⁾	150,265
Stat	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act.....	
Stat	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	
Stat	Contributions to employee benefit plans.....	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

(3) Overutilization of current year's appropriation resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,125,000 19,114		1,125,000 19,114		1,125,000 19,114	1,124,469 19,114	531		641,937
645,387,850	(34,396,517) ⁽²⁾	610,991,333		610,991,333	603,936,170	7,055,163		540,617,652
4,000,000		4,000,000		4,000,000	1,023,678	2,976,322		972,644
25,000,000 2,045,000 1,239,000	(109,836) 131,300	25,000,000 1,935,164 1,370,300		25,000,000 1,935,164 1,370,300	20,759,325 1,935,164 1,370,300	4,240,675		11,713,862 1,778,421 1,303,000 284,884
1,301,123,953	(34,375,053)	1,266,748,900		1,266,748,900	1,245,209,344	21,539,556		924,447,008
47,368,000		47,368,000		47,368,000	47,368,000			6,897,000
2,411,689,486 62,368,000	(40,099,526) 10,000,000	2,371,589,960 72,368,000	94,950,303 10,000,000	2,466,540,263 82,368,000	2,292,282,324 61,824,021	89,041,826 543,979	85,216,113 20,000,000	1,847,843,187 7,425,899
33,325,438		33,325,438	420,991,000	420,991,000			420,991,000	
			471,508,067 892,499,067	471,508,067 892,499,067	(15,744,897) (15,744,897)		487,252,964 908,243,964	(14,661,076) (14,661,076)
33,325,438		33,325,438		33,325,438	31,701,541	1,623,897		28,154,729
24,350,265 498,200,000 59,700,000 3,411,000	(12,115) (3,819,526) 361,600	24,350,265 498,187,885 55,880,474 3,772,600		24,350,265 498,187,885 55,880,474 3,772,600	26,583,585 498,187,885 55,880,474 3,772,600	(2,233,320)		22,258,145 333,905,865 56,919,564 3,310,000 308
618,986,703	(3,470,041)	615,516,662		615,516,662	616,126,085	(609,423)		444,548,611
3,030,676,189 62,368,000	(43,569,567) 10,000,000	2,987,106,622 72,368,000	94,950,303 902,499,067	3,082,056,925 974,867,067	2,908,408,409 46,079,124	88,432,403 543,979	85,216,113 928,243,964	2,292,391,798 (7,235,177)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Less: Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1982-83	101,444	3,108		4,501	1,229		104,066
	1981-82	84,944	3,095		2,797	1,090		85,736
DEPARTMENTAL ADMINISTRATION—STORES REVOLVING FUND	1982-83	716						716
	1981-82	4,046						4,046
MARINE TRANSPORTATION	1982-83	490,908	21,824	3,000	4,288	5,905		482,277
	1981-82	443,899	18,781	3,000	3,335	4,930		436,383
AIR TRANSPORTATION	1982-83	444,987	2,085	50,567	11,025	8,400	6,113	506,781
	1981-82	383,175	1,851	50,382	8,100	7,150	6,198	440,758
AIR TRANSPORTATION—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	1982-83	9,018						9,018
	1981-82	7,332						7,332
SURFACE TRANSPORTATION	1982-83	1,245,209	82,119		748	216		1,164,054
	1981-82	924,447	96,497		475	192		828,617
	1982-83	2,292,282	109,136	53,567	20,562	15,750	6,113	2,266,912
	1981-82	1,847,843	120,224	53,382	14,707	13,362	6,198	1,802,872
CANADIAN TRANSPORT COMMISSION ...	1982-83	616,126	61		2,738	577		619,380
	1981-82	444,549	580		2,837	476		447,282
Total	1982-83	2,908,408	109,197	53,567	23,300	16,327	6,113	2,886,292
	1981-82	2,292,392	120,804	53,382	17,544	13,838	6,198	2,250,154

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Direction and co-ordination	9,001	8,244		149			9,001	8,393
Planning, research and development	24,232	22,109		62	1,401	1,296	25,633	23,467
Administration and common services	45,142	44,604		589	20	20	45,162	45,213
Transportation training	24,688	24,963	11,224	6,455			35,912	31,418
	103,063	99,920	11,224	7,255	1,421	1,316	115,708	108,491
Less: revenues credited to the vote	7,222	7,047					7,222	7,047
	95,841	92,873	11,224	7,255	1,421	1,316	108,486	101,444
Less: receipts credited to revenue		3,108						3,108
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	4,501	4,501					4,501	4,501
	1,229	1,229					1,229	1,229
	101,571	95,495	11,224	7,255	1,421	1,316	114,216	104,066
DEPARTMENTAL ADMINISTRATION PROGRAM— STORES REVOLVING FUND								
Operations	17,177	14,156					17,177	14,156
Less: receipts credited to the Fund	13,440	13,440					13,440	13,440
	3,737	716					3,737	716
Total cost of program	105,308	96,211	11,224	7,255	1,421	1,316	117,953	104,782
MARINE TRANSPORTATION PROGRAM								
DEPARTMENTAL								
Direction and administration	31,871	34,079	3,065	4,989	890	126	35,826	39,194
Aids to navigation	126,950	123,878	43,496	35,479	55	27	170,501	159,384
Ship movement systems and services	61,339	57,800	13,210	12,808	30	30	74,579	70,638
Icebreaking, Arctic and other ship support	88,888	75,944	14,850	6,565			103,738	82,509
Marine search and rescue	38,464	35,652	3,767	3,440	506	498	42,737	39,590
Regulatory	26,710	27,340	5,563	4,870	68	64	32,341	32,274
Public wharves and harbours	5,232	5,358	250	1,896	50	45	5,532	7,299
	379,454	360,051	84,201	70,047	1,599	790	465,254	430,888
Less: revenues credited to the vote	7,893	8,139					7,893	8,139
	371,561	351,912	84,201	70,047	1,599	790	457,361	422,749
*CROWN CORPORATIONS								
Major ports	64,352	63,427					64,352	63,427
Bridges	4,740	4,732					4,740	4,732
	440,653	420,071	84,201	70,047	1,599	790	526,453	490,908
Less: receipts credited to revenue		21,824						21,824
Add: accommodation provided without charge by this department	3,000	3,000					3,000	3,000
accommodation provided without charge by Public Works other services provided without charge by other departments	4,288	4,288					4,288	4,288
	5,905	5,905					5,905	5,905
Total cost of program	453,846	411,440	84,201	70,047	1,599	790	539,646	482,277
AIR TRANSPORTATION PROGRAM								
Direction and administration	44,905	42,176	974	1,279	379	357	46,258	43,812
Airports and associated ground services	121,711	113,377	77,896	68,700	25,574	22,812	225,181	204,889
Air navigational services	324,182	318,859	38,960	24,526	650	1,643	363,792	345,028
Regulatory services	74,965	81,598	1,708	4,708	110	109	76,783	86,415
	565,763	556,010	119,538	99,213	26,713	24,921	712,014	680,144
Less: anticipated capital lapse			17,983				17,983	
revenues credited to the vote	224,130	235,157					224,130	235,157
	341,633	320,853	101,555	99,213	26,713	24,921	469,901	444,987
Less: receipts credited to revenue		2,085						2,085
services provided without charge to other departments	6,113	6,113					6,113	6,113
Add: accommodation provided without charge by this department	50,567	50,567					50,567	50,567
accommodation provided without charge by Public Works other services provided without charge by other departments	11,025	11,025					11,025	11,025
	8,400	8,400					8,400	8,400
	405,512	382,647	101,555	99,213	26,713	24,921	533,780	506,781

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND								
International airports	251,158	200,570	53,340	45,818			304,498	246,388
National airports	135,239	109,779	37,595	25,745			172,834	135,524
	386,397	310,349	90,935	71,563			477,332	381,912
Less: anticipated capital lapse			13,224				13,224	
receipts credited to the Fund	372,894	372,894					372,894	372,894
	13,503	(62,545)	77,711	71,563			91,214	9,018
Total cost of program	419,015	320,102	179,266	170,776	26,713	24,921	624,994	515,799
SURFACE TRANSPORTATION PROGRAM								
Direction and administration	2,098	3,117	31	18	7,260	7,153	9,389	10,288
Highway transport	10,338	11,437	1,464	1,331	39,969	39,744	51,771	52,512
Water transport	156,051	155,797	932	310	32,056	28,228	189,039	184,335
Railway transport	644,465	627,807	477	389	130,400	130,400	775,342	758,596
Urban transport	618	198			53,640	53,627	54,258	53,825
Grain transport	3,007	1,890			183,943	183,763	186,950	185,653
	816,577	800,246	2,904	2,048	447,268	442,915	1,266,749	1,245,209
Less: receipts credited to revenue		82,119						82,119
Add: accommodation provided without charge by Public Works	748	748					748	748
other services provided without charge by other departments	216	216					216	216
Total cost of program	817,541	719,091	2,904	2,048	447,268	442,915	1,267,713	1,164,054
CANADIAN TRANSPORT COMMISSION								
Air transport	6,188	5,838	17	12	2,000	1,500	8,205	7,350
Railway transport	14,216	13,703	26	78	520,538	523,272	534,780	537,053
Road transport	2,152	1,899	3	2	55,880	55,880	58,035	57,781
Other transport	1,883	1,632	5	4			1,888	1,636
Research and analysis	5,512	4,870	8	23			5,520	4,893
Administration	7,055	7,303	34	110			7,089	7,413
	37,006	35,245	93	229	578,418	580,652	615,517	616,126
Less: receipts credited to revenue		61						61
Add: accommodation provided without charge by Public Works	2,738	2,738					2,738	2,738
other services provided without charge by other departments	577	577					577	577
Total cost of program	40,321	38,499	93	229	578,418	580,652	618,832	619,380

* Payment for the excess of expenditures over revenues and advances.

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Planning, research and development</i>			
Transportation research to universities, other organizations, university students and other individuals	753	680	590
<i>Administration and common services</i>			
National Transportation Week Committee	20	20	20
	773	700	610
Contributions			
<i>Planning, research and development</i>			
Contributions for the support of transportation studies at universities and other institutions	394	362	375
Provincial and municipal governments for research and demonstration projects	254	254	20
<i>Expenditures not required for the current year</i>	648	616	411
	1,421	1,316	1,021
MARINE TRANSPORTATION PROGRAM			
Grants			
<i>Regulatory</i>			
Nautical services			
Grants to institutions assisting sailors:			
British Sailors' Society (Canada)	10	10	10
Mariners' House of Montreal, Montreal, Que.	1	1	1
Steamship inspection			
Canada Safety Council	2	2	2
	13	13	13
Contributions			
<i>Direction and administration</i>			
Contribution to the City of Vancouver towards the construction of access roads in conjunction with the Pier BC Development Project at the Port of Vancouver, British Columbia	750		
Summer student employment	208	167	103
Council of Forest Industries	50	50	
Contribution to the Centre for Cold Ocean Resources Engineering, Memorial University, to support research and development	50	50	
<i>Aids to navigation</i>			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	7	6	5
<i>Marine search and rescue</i>			
Contribution to the Canadian Red Cross Society in respect of its boating safety program	250	250	250
Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	256	253	92
<i>Regulatory</i>			
Canada's share of the cost of the North Atlantic Ice Patrol	15	1	1
	1,586	777	451
	1,599	790	464
AIR TRANSPORTATION PROGRAM			
Grants			
<i>Regulatory services</i>			
Royal Canadian Flying Clubs Association	25	25	25
Air Cadet League of Canada	24	24	
<i>Expenditures not required for the current year</i>	49	49	55
			80
Contributions			
<i>Direction and administration</i>			
Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended:			
Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	123	123	225
Student summer employment	121	99	28
Quebec Aviation Ltd for services at St Leonard, NB	135	135	
<i>Airports and associated ground services</i>			
Contributions for the operation of municipal or other airports	14,606	14,596	12,642
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:			
Major contributions:			
Newfoundland—			
Davis Inlet, Labrador—Construct runway and facilities	2,152	783	
Postville, Labrador—Construct runway and facilities	2,432	446	

Grants and Contributions—Continued

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Continued			
AIR TRANSPORTATION PROGRAM—Concluded			
Contributions—Concluded			
Major contributions:—Concluded			
Quebec—			
Chibougamau—Construction of a new airport	2,400	2,671	
Financial assistance to local/local commercial airports program	2,500	1,984	
Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	204	1,188	5,182
Special Employment Initiatives Program	900	812	
Construction toward the operation of Toronto Island Airport	380	332	223
<i>Air navigational services</i>			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	632	1,627	407
Payments to an international agency for the operation and maintenance of the Aerosat Co-ordination Office	18	16	17
<i>Regulatory services</i>			
Contributions to flying clubs, schools and instructors	61	60	
	26,664	24,872	18,724
	26,713	24,921	18,804
SURFACE TRANSPORTATION PROGRAM			
Grants			
<i>Highway transport</i>			
Expenditures not required for the current year			108
<i>Water transport</i>			
Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	12,549	12,542	11,011
Province of Newfoundland in respect of the provision of coastal ferry services	1,958	1,958	1,737
Province of Quebec in respect of the provision of coastal freight and passenger ferry services	2,472	2,471	2,198
Newfoundland Steamships Limited in lieu of subsidizing a water service between Montreal, Quebec and the Newfoundland ports of Corner Brook and St. John's	2,505	2,505	3,400
Expenditures not required for the current year			5,200
<i>Urban transport</i>			
Operation Lifesaver Committee in support of highway-railway grade crossing safety program	75	75	70
	19,559	19,551	23,724
Contributions			
<i>Direction and administration</i>			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,550	1,532	1,458
Railway Employee's Provident Fund:			
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—			
Payment to Canadian National Railways in respect of the 1982 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1982 \$50 per month instead of \$20 per month as fixed by the said Act	3,700	3,656	3,995
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,935	1,935	1,778
Contribution to the Province of Newfoundland for cost shared studies to determine the transportation benefits and costs of standard gauging the Newfoundland railway	45		
Contributions in respect of a Summer Youth Employment Program	30	30	30
<i>Highway transport</i>			
Contribution to the Roads and Transportation Association of Canada	132	132	
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	50	45	35
Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network:			
Provinces of Nova Scotia, New Brunswick and Prince Edward Island	14,300	14,089	8,261
Province of Newfoundland	12,100	12,100	
Contribution to Fleetline Buses Ltd.—Renovating bus terminal facilities in Holyrood, Nfld.	20	19	
Contribution to Newhook's Transportation Ltd.—To offset the revised cost of obtaining a motor coach, in accordance with the Atlantic Provinces Transportation Program	125	117	
Contribution to SMT (Eastern) Ltd for the provision of bus services between Edmundston and Moncton, NB	100	100	
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	13,142	13,142	11,977
Expenditures not required for the current year			1,518
<i>Water transport</i>			
Contributions for ferry and coastal passenger and freight services	12,572	8,752	10,665
<i>Railway transport</i>			
Contributions to the railways, for revenue losses incurred during the 1982-83 crop year	130,400	130,400	
Expenditures not required for the current year			100

Grants and Contributions—Concluded

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
DEPARTMENT—Concluded			
SURFACE TRANSPORTATION PROGRAM—Concluded			
Contributions—Concluded			
<i>Urban transport</i>			
Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act, and in respect of studies for an improved urban environment	965	953	123
Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council	52,600	52,600	51,884
<i>Grain transport</i>			
Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	84,700	84,700	77,000
Payments to the Canadian Wheat Board for the leasing of hopper cars for the transportation of grain in Western Canada	18,393	18,336	12,000
Contributions in accordance with terms and conditions prescribed by the Governor in Council for the purchase of 1,280 grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian Railway Companies	80,850	80,726	133
<i>Expenditures not required for the current year</i>	427,709	423,364	180,957
	447,268	442,915	204,681
	477,001	469,942	224,970
CANADIAN TRANSPORT COMMISSION			
Contributions			
<i>Air transport</i>			
Payment of operating subsidies to regional air carriers	2,000	1,500	1,605
<i>Railway transport</i>			
Maritime Freight Rates Act (R.S. c. M-3)			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1982:			
Canadian National Railway Company	8,331	8,293	9,248
Canada and Gulf Terminal Railway	102	92	122
Canadian Pacific Railway Company	697	694	794
Dominion Atlantic Railway	272	264	291
Devco Railway (Cumberland Railway Company)	6		
Canadian Pacific Express Company Limited	192	185	175
Quebec Central Railway Company		38	
Student summer and youth employment	150	138	37
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act (R.S. c. R-2)	498,188	498,188	333,906
Contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvements of a grade separation where payment was not ordered prior to September 1, 1977	12,600	15,380	9,987
<i>Road transport</i>			
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	55,880	55,880	56,919
	578,418	580,652	413,084
Total	1,055,419	1,050,594	638,054

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration		Air Transportation				Subtotal	Canadian Transport Commission	Total
	Program	Stores Revolving Fund	Marine Transportation Program	Program	Self-supporting Airports and Associated Ground Services Revolving Fund	Surface Transportation Program			
(1) Salaries and wages	53,995 52,382 <i>43,791</i>		186,519 180,142 <i>158,595</i>	369,455 355,642 <i>298,309</i>	64,798 64,798 <i>59,489</i>	9,754 9,749 <i>8,551</i>	684,521 662,713 <i>566,735</i>	26,414 25,127 <i>22,241</i>	710,935 687,840 <i>590,976</i>
(1) Other personnel costs	7,503 8,679 <i>7,821</i>		30,842 33,531 <i>28,611</i>	60,295 68,164 <i>56,143</i>	3,215 3,215 <i>2,897</i>	1,542 1,539 <i>1,475</i>	103,397 115,128 <i>96,947</i>	3,773 3,773 <i>3,310</i>	107,170 118,901 <i>100,257</i>
(2) Transportation and communications.....	4,652 4,669 <i>4,489</i>		20,118 22,215 <i>20,765</i>	47,039 44,946 <i>45,234</i>	2,346 2,346 <i>2,325</i>	1,146 1,172 <i>1,110</i>	75,301 75,348 <i>73,923</i>	2,905 2,544 <i>2,296</i>	78,206 77,892 <i>76,219</i>
(3) Information	1,331 858 <i>797</i>		2,119 1,484 <i>992</i>	540 657 <i>1,060</i>	406 406 <i>422</i>	401 473 <i>654</i>	4,797 3,878 <i>3,925</i>	310 355 <i>343</i>	5,107 4,233 <i>4,268</i>
(4) Professional and special services.....	28,431 25,305 <i>21,937</i>		39,960 46,087 <i>40,953</i>	35,141 40,497 <i>34,745</i>	57,554 57,554 <i>50,433</i>	7,555 5,995 <i>6,968</i>	168,641 175,438 <i>155,036</i>	2,834 2,452 <i>2,275</i>	171,475 177,890 <i>157,311</i>
(5) Rentals	1,467 1,962 <i>1,369</i>		4,735 4,862 <i>4,764</i>	5,145 5,149 <i>4,510</i>	812 812 <i>1,007</i>	313 110 <i>166</i>	12,472 12,895 <i>11,816</i>	108 160 <i>98</i>	12,580 13,055 <i>11,914</i>
(6) Purchased repair and upkeep	999 1,250 <i>1,016</i>		30,087 27,070 <i>20,093</i>	11,165 12,294 <i>11,883</i>	9,677 9,677 <i>9,424</i>	479 347 <i>517</i>	52,407 50,638 <i>42,933</i>	81 101 <i>72</i>	52,488 50,739 <i>43,005</i>
(7) Utilities, materials and supplies.....	4,449 4,782 <i>4,674</i>	17,177 14,156 <i>17,681</i>	59,903 53,523 <i>49,442</i>	46,282 48,128 <i>44,643</i>	34,432 34,432 <i>32,835</i>	756 903 <i>1,008</i>	162,999 155,924 <i>150,283</i>	542 701 <i>629</i>	163,541 156,625 <i>150,912</i>
(8) Construction and acquisition of land, buildings and works	8,792 4,629 <i>2,977</i>		13,594 19,164 <i>8,682</i>	36,184 42,986 <i>39,878</i>	50,478 50,478 <i>61,640</i>	1,409 699 <i>183</i>	110,457 117,956 <i>113,360</i>		110,457 117,956 <i>113,360</i>
(9) Construction and acquisition of machinery and equipment.....	2,432 2,602 <i>1,636</i>		94,005 37,700 <i>69,215</i>	52,243 33,453 <i>40,359</i>	7,885 7,885 <i>5,036</i>	1,495 1,353 <i>1,563</i>	158,060 82,993 <i>117,809</i>	93 229 <i>155</i>	158,153 83,222 <i>117,964</i>
(10) Grants, contributions and other transfer payments	1,421 1,316 <i>1,021</i>		1,599 790 <i>464</i>	26,713 24,921 <i>18,804</i>		447,268 442,915 <i>204,681</i>	477,001 469,942 <i>224,970</i>	578,418 580,652 <i>413,084</i>	1,055,419 1,050,594 <i>638,054</i>
(12) All other expenditures ..	236 57 <i>21</i>		50,865 72,479 <i>53,417</i>	3,829 3,307 <i>896</i>	232,505 150,309 <i>139,223</i>	794,631 779,954 <i>697,571</i>	1,082,066 1,006,106 <i>891,128</i>	39 32 <i>46</i>	1,082,105 1,006,138 <i>891,174</i>
(1-12) Total	115,708 108,491 <i>91,549</i>	17,177 14,156 <i>17,681</i>	534,346 499,047 <i>455,993</i>	694,031 680,144 <i>596,464</i>	464,108 381,912 <i>364,731</i>	1,266,749 1,245,209 <i>924,447</i>	3,092,119 2,928,959 <i>2,450,865</i>	615,517 616,126 <i>444,549</i>	3,707,636 3,545,085 <i>2,895,414</i>
(13) Less: revenues credited to the vote.....	7,222 7,047 <i>6,605</i>	13,440 13,440 <i>13,635</i>	7,893 8,139 <i>12,094</i>	224,130 235,157 <i>213,289</i>	372,894 372,894 <i>357,399</i>		625,579 636,677 <i>603,022</i>		625,579 636,677 <i>603,022</i>
Total net expenditures ..	108,486 101,444 <i>84,944</i>	3,737 716 <i>4,046</i>	526,453 490,908 <i>443,899</i>	469,901 444,987 <i>383,175</i>	91,214 9,018 <i>7,332</i>	1,266,749 1,245,209 <i>924,447</i>	2,466,540 2,292,282 <i>1,847,843</i>	615,517 616,126 <i>444,549</i>	3,082,057 2,908,408 <i>2,292,392</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

DEPARTMENT	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	85,978,354	100,691,782
Refunds of previous years' expenditure	3,143,999	2,977,764
Services and service fees		107,504
Privileges, licences and permits	1,727,861	1,876,649
Proceeds from sales	5,344	17,500
Other non-tax revenue	18,280,747	14,552,741
Total	109,136,305	120,223,940

Details	1982-83	
	\$	\$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Air Canada—		
Consolidated loan—Interest		20,040,263
Canadian National Railways—		
Consolidated loan—Interest	20,478,221	
Capital stock—Dividends	38,634,039	
		59,112,260
Other—		
Canada Ports Corporation—		
Interest		2,792,691
Saint John Harbour Bridge		
Authority—Interest		996,416
Northern Transportation Company Limited—Interest		2,768,660
Other—		
Provincial and territorial governments—		
Loading ramp, Yarmouth, NS—Interest		8,027
Miscellaneous—		
Corporation of the City of Montreal—		
Atwater Tunnel—Interest	27,449	
St Remi Tunnel—Interest	4,329	
Fraser River Harbour Commission—Interest	10,713	
Hamilton Harbour Commissioners—Interest	81,927	
Lakehead Harbour Commission—Interest	38,705	
Port Alberni Harbour Commission—Interest	94,447	
		257,570
Other accounts—		
Sundries		2,467
		85,978,354

Refunds of previous years' expenditure:

Payment received from Jacques-Cartier and Champlain Bridges Inc., for refund of previous years' expenditure	29,924
Payment received from the Province of Manitoba concerning a recovery of salary costs	46,423
Payment received from Northwater Navigation Ltd., for refund of salary costs	13,003
Payment received from St. Lawrence Seaway Authority for recovery of helicopter charges	10,063
Payment received from the Province of British Columbia concerning a recovery of salary costs	24,845
Payment received from VIA Rail concerning a recovery of salary costs	28,553
Previous years' contributions from Newhook's Transportation Ltd.	112,500
Payment received from Canadian National for adjustment to PEI Employee's Provident Fund	28,163

	1982-83	
	\$	\$
Adjustment to prior year's Payables at Year End (PAYE)	401,391	
Sundries	2,449,134	
		3,143,999
Privileges, licences and permits:		
Rental of grain hopper cars during winter rail movements	136,288	
Charter hire of auto ferry vessels	1,113,731	
Rental of branch line rehabilitation rolling stock	471,746	
Sundries	6,096	
		1,727,861

Other non-tax revenue:

Payment received from Canadian Wheat Board for one-fifth share of rental revenue	99,306	
Interest on advances for the Prairie Branch Line Rehabilitation Program	854,338	
Interest received from Canadian National on unused funds	128,559	
Blainville motor vehicle test centre fees and services	86,036	
Fees	1,525,423	
Fines	266,133	
Harbour dues	672,407	
Permits	260,125	
Rentals	7,914,592	
Side wharfage	858,539	
Storage	301,164	
Top wharfage	2,317,047	
Vessel mooring	26,198	
Radio tolls	1,742,517	
Aid maintenance	500,000	
Sundries	728,363	
		18,280,747
	1982-83	1981-82
	\$	\$

CANADIAN TRANSPORT COMMISSION

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	48,096	55,067
Services and service fees	6,744	
Privileges, licences and permits	5,559	5,212
Proceeds from sales	4	1,042
Other non-tax revenue	159	518,490
Total	60,562	579,811

	1982-83
	\$

Details

Non-Tax Revenue—

Refunds of previous years' expenditure:	
Refunds of travel advances and suppliers accounts	48,096
Services and service fees:	
Charges to companies and individuals for services rendered	6,744
Privileges, licences and permits:	
Licences to ships	5,559

Appendix 1

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with the Treasury Board policy governing revolving funds and the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

The financial statements are prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the prior year. Some of the information included in these financial statements is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the 23 airports funded by the Revolving Fund, under the functional authority of six Regional Financial Officers and the Director General, Finance, Air and are submitted to Ottawa Headquarters for review and consolidation.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are recorded to maintain accountability of government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the involvement of financial reporting in Canada, and, more recently, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The 23 airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services to aviation provided by the Telecommunications and Air Traffic Control Branches of the Canadian Air Transportation Administration are charged to the airports in the Fund, however, the related assets are not included in the accounts of the airports.

Approved by:

LÉO A. GAGNON
Director, Financial Administration Branch
(Senior full-time financial officer)

N. VAN DUYNENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

September 19, 1983

STATEMENT OF NET EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year ..	9,297	5,940	(15,841)	13,683
Add: depreciation, loss on disposal of fixed assets and provision for employee termination benefits	57,086	58,611	57,335	55,153
Operating requirements	66,383	64,551	41,494	68,836
Capital acquisitions	(77,940)	(71,881)	(52,229)	(75,147)
Working capital change and other reconciling items		(2,192)		(1,780)
Funds from non-operational sources		504		759
Net expenditure	(11,557)	(9,018)	(10,735)	(7,332)

Appendix 1—Continued

Self-supporting Airports and Associated Ground
Services Revolving Fund—ContinuedBALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

FUND ASSETS	1983	1982	FUND LIABILITIES	1983	1982
Current assets			Current liabilities		
Accounts receivable and accrued revenue			Accounts payable and accrued liabilities		
Federal Government	22,658	18,211	Federal Government	3,826	11,418
Outside parties	24,748	27,135	Outside parties	44,709	43,002
Inventory of materials and supplies	6,947	7,155	Contractors holdbacks	3,080	2,354
	54,353	52,501	Current portion of the provision for employee termination benefits	1,535	1,984
Fixed assets at cost and appraised values (Note 3) ..	1,315,325	1,250,402		53,150	58,758
Less: accumulated depreciation	358,739	308,019	Long term liability		
	956,586	942,383	Provision for employee termination benefits	12,241	10,488
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's author- ity	(24,502)	(38,339)
			Contributed capital	956,044	955,911
			Accumulated surplus	14,006	8,066
				945,548	925,638
	1,010,939	994,884		1,010,939	994,884

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Revenue		
Air transportation tax	145,433	137,618
Concessions	75,093	75,806
Landing fees	63,700	61,752
General terminal charges	37,349	33,565
Rentals	26,345	24,612
Aviation fuel charges	11,158	12,392
Service fees and miscellaneous charges	13,830	13,817
	372,908	359,562
Expenses		
Salaries and wages	66,121	61,365
Employee benefits	9,264	8,265
Materials, supplies and services	92,371	90,762
Terminal control costs	75,748	68,478
Depreciation	54,756	53,206
Headquarters and regional overhead	46,719	44,935
Grants in lieu of taxes	19,438	18,619
Loss on disposal of fixed assets	2,551	249
	366,968	345,879
Net profit	5,940	13,683

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Balance, beginning of year	8,066	(5,617)
Net profit for the year	5,940	13,683
Balance, end of year	14,006	8,066

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Balance, beginning of year	955,911	955,204
Transfer of fixed assets from Canada	133	707
Balance, end of year	956,044	955,911

Appendix 1—Continued

Self-supporting Airports and Associated Ground
Services Revolving Fund—ContinuedSTATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Sources of working capital		
Operations		
Net profit for the year	5,940	13,683
Add: items not requiring use of funds		
depreciation	54,756	53,206
loss on disposal of fixed assets	2,551	249
provision for employee termination benefits	1,304	1,698
	64,551	68,836
Increase in contributed capital	133	707
Proceeds on disposal of fixed assets	371	52
Increase in the accumulated net charge against the Fund's authority account	13,837	4,369
	78,892	73,964
Uses of working capital		
Acquisitions of fixed assets	71,881	75,147
Change in the current portion of the provision for employee termination benefits	(449)	340
	71,432	75,487
Increase (decrease) in working capital	7,460	(1,523)
Working capital deficiency, beginning of the year	(6,257)	(4,734)
Working capital (deficiency), end of the year	1,203	(6,257)
Changes in working capital (deficiency) components:		
Increase in accounts receivable and accrued revenue	2,060	558
(Decrease) increase in inventory of materials and supplies	(208)	197
Decrease (increase) in accounts payable and accrued liabilities	5,885	(257)
(Increase) in contractors holdbacks	(726)	(1,681)
Decrease (increase) in current portion of the provision for employee termination benefits	449	(340)
	7,460	(1,523)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Debit balance in the accumulated net charge against the Fund's authority account	24,502	38,339
Deduct: PAYE charges against the appropriation account after March 31	43,258	44,296
Add: amounts credited to the appropriation account after March 31	20,952	17,171
Net authority provided, end of year	2,196	11,214
Authority limit	80,000	80,000
Unused authority carried forward	82,196	91,214

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and purpose

The Airports Revolving Fund was established in 1969 and authorized by vote L160, Appropriation Act. No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario, for the purpose of constructing an airport.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports and fourteen national airports. At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament through the passage of the "Adjustment of Accounts Act" repealed all votes in respect of the accounts of the Airports Revolving Fund. Section 31 of the Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of \$80 million.

Effective March 31, 1981, the land which was acquired at Pickering, Ontario for the purpose of constructing an airport, was transferred to the Department of Transport.

The balance in the accumulated net charge against the Fund's authority account at the end of the year represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund and is shown as part of the Equity of Canada.

The Consolidated Revenue Fund is the central account through which all government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any revenue shortfalls.

An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

2. Significant accounting policies

(a) Inventory

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is carried at the lower of cost or replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979, are recorded at appraisal values as established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 in connection with the addition of nineteen airports (Note 1) are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets to or from Canada are recorded at net book value at the date of transfer.

Appendix 1—Concluded

Self-supporting Airports and Associated Ground Services Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation

Depreciation is charged, on a straight-line method, based on the estimated useful life of the asset. Depreciation on additions, renewals and betterments to an asset is calculated using the rate initially determined for the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminals and facilities	2.5% to 5.0%
Waiting room furniture and fixtures	20.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery	3.3% to 5.0%
Equipment	
Static	5.0% to 9.0%
Mobile	6.0% to 18.0%
Amortization of airport development costs (excluding interest)	10.0%
Amortization of capitalized interest	4.2% (average rate)

(d) Contributed capital

Amounts representing working capital advances, the values assigned to assets transferred to the Fund and deletion of loans from Canada, are shown as contributed capital.

The values of assets transferred between the Fund and Canada are shown as additions or reductions to contributed capital.

(e) Air transportation tax

Air transportation tax is levied and collected under the Excise Tax Act, Part II by the Minister of National Revenue. By authority of Appropriation Acts, tax received during the year is remitted to the Department of Transport and the applicable amount is credited to the Fund.

(f) Headquarters and regional overhead

Headquarters and regional overhead reflects the charges by the Canadian Air Transportation Administration for providing technical and administrative services to the Fund. Since expenditures are not readily identifiable with specific services, these charges are a percentage of direct operating and maintenance expenses of the Fund.

(g) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund. The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any normal adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Pension plan

Employees of the Canadian Air Transportation Administration operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

(i) Employee termination benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

	Current year		Previous year	
	Cost	Accumulated depreciation	Cost	Accumulated depreciation
(in thousands of dollars)				
Terminals and facilities	590,620	171,109	523,171	145,313
Runways and other paved surfaces	378,975	117,331	371,320	102,987
Machinery and equipment	59,662	24,335	54,948	19,929
Airport development costs	82,391	45,964	82,391	39,790
	1,111,648	358,739	1,031,830	308,019
Land and land development costs	126,318		125,777	
Construction in progress	77,359		92,795	
	1,315,325	358,739	1,250,402	308,019
Cost less accumulated depreciation	956,586		942,383	

4. Payment of provincial sales taxes

The Department of Finance makes certain payments on behalf of the Fund to participating provinces in lieu of the payment of sales taxes. These payments, estimated at \$1.8 million in 1983 (1982—\$1.8 million), are currently not recovered from the Fund and no provision has been made in the accounts for these payments.

5. Related party transactions

The Department of Transport officials who have the authority and responsibility for planning, directing and controlling the activities of the Air Transportation Program, are responsible for the operations of the Fund.

Airports of the Fund provide certain accommodation facilities without charge to the Department of Transport, Air Transportation Program. These accommodation facilities are used to provide hangers to service government owned aircraft, to perform air safety and other related tests and to provide certain essential operating support services. An estimate of the cost of these facilities has not been determined at this time.

6. Contractual obligations

As at March 31, 1983, the Fund was committed to expenditures totalling approximately \$48 million under fixed asset construction and maintenance contracts.

Appendix 2

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Transport Canada Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Transport Canada Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Administrations across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Administrations and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

The ADM Finance develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and contacts are maintained between staffs responsible for the operation of the Revolving Fund and of the Auditor General's office.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LÉO A. GAGNON

*Director, Financial Administration Branch
(Senior full-time financial officer)*

N. VAN DUUVENDYK

*Assistant Deputy Minister, Finance
(Senior financial officer)*

August 13, 1983

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983		1982	
	Estimates	Actual	Estimates	Actual
Working capital changes	2,000	804 (88)	2,000	3,933 113
Other reconciling items				
Net expenditure	2,000	716	2,000	4,046

BALANCE SHEET AS AT MARCH 31, 1983

FUND ASSETS		1983	1982	FUND LIABILITIES		1983	1982
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		24,779	4,187	Outside parties		48,267	136,221
Outside parties		186,680	180,309				
Inventories at cost				EQUITY OF CANADA			
Materials and supplies		32,468,047	31,778,929	Accumulated net charge against the Fund's authority		32,631,239	31,827,204
		32,679,506	31,963,425			32,679,506	31,963,425

The accompanying notes are an integral part of the financial statements.

Appendix 2—Concluded

Stores Revolving Fund—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sales	13,467,182	13,691,569
Cost of sales		
Inventory, beginning of year	31,778,929	27,789,174
Purchases during the year	14,156,300	17,681,324
	45,935,229	45,470,498
Inventory, end of year	32,468,047	31,778,929
	13,467,182	13,691,569
Net profit (loss)		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of working capital		
Increase in the accumulated net charge against the Fund's authority account	804,035	3,932,488
Increase in working capital	804,035	3,932,488
Working capital, beginning of year	31,827,204	27,894,716
Working capital, end of year	32,631,239	31,827,204
Changes in working capital components:		
Increase in accounts receivable	26,963	56,213
Increase in inventories	689,118	3,989,755
Decrease (increase) in accounts payable and accrued liabilities	87,954	(113,480)
	804,035	3,932,488

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1983

	1983	1982
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	32,631,239	31,827,204
Add: PAYE charges against the appropriation account after March 31	48,267	136,221
Net authority used, end of year	32,679,506	31,963,425
Authority limit	35,700,000	35,700,000
Unused authority carried forward	3,020,494	3,736,575

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and purpose

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

The Transport Stores Revolving Fund was authorized by the Adjustment of Accounts Act—Statutes of Canada, Chap. C-17, with an authorized working capital limit of \$30,000,000, which was increased to \$35,700,000 by Appropriation Act No. 4, 1981-82. An amount of \$25,489,058, representing the net assets of the "Stores Working Capital Advance", was assumed by the Fund and charged against the authority when the Fund became budgetary in 1981.

2. Significant accounting policy

Sales prices

Selling prices to consumers are on the basis of acquisition costs.

SECTION 29

1982-83 PUBLIC ACCOUNTS

Treasury Board

Secretariat Comptroller General

CONTENTS

	<i>Page</i>
Use of appropriations	29.4
Total cost of programs—Budgetary	29.6
Programs by activity—Budgetary	29.7
Grants and contributions	29.8
Budgetary expenditure by program and standard object.....	29.9
Revenue	29.10

TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities and the efficient use of person-years and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

- To provide, in response to departmental and agency demands, executives and senior officers to carry out high priority temporary assignments in policy, planning, program evaluation, operational and administrative activities.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

- To see to the establishment of sound management practices in the federal government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

IMPLEMENTATION ASSISTANCE PROGRAM

- To accelerate improvements in management practices and controls in federal departments and agencies.

TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities and the efficient use of person-years and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

- To provide, in response to departmental and agency demands, executives and senior officers to carry out high priority temporary assignments in policy, planning, program evaluation, operational and administrative activities.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

- To see to the establishment of sound management practices in the federal government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

IMPLEMENTATION ASSISTANCE PROGRAM

- To accelerate improvements in management practices and controls in federal departments and agencies.

Use of Appropriations

Vote	Program	
SECRETARIAT		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
	Budgetary	
1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	\$ 44,339,000
	1c	710,000
Stat	President of the Treasury Board—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
	Budgetary	
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous, minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	\$ 315,000,000
	Less: transfers	65,010,539
10	Student summer and youth employment—Subject to the approval of the Treasury Board, to supplement other votes to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	\$ 100,000,000
	Less: transfers	100,000,000
11c	New employment expansion and development (NEED)—Subject to the approval of Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the New Employment Expansion and Development Program	\$ 6,275,000
	Less: transfers	2,753,030
	Total program—Budgetary	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
	Budgetary	
15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	
Stat	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act (R.S. c. P-33)	
Stat	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	
	Total program—Budgetary	
TEMPORARY ASSIGNMENTS PROGRAM		
	Budgetary	
20	Program expenditures and authority to spend revenue received during the year	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
COMPTROLLER GENERAL		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
	Budgetary	
25	Program expenditures and the grant listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
IMPLEMENTATION ASSISTANCE PROGRAM		
	Budgetary	
30	To supplement other votes for the purpose of assisting departments with the implementation of plans to improve management practices and controls	\$ 7,400,000
	30c	763,500
		8,163,500
	Less: transfers	7,524,400
	Total Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
45,049,000		45,049,000		45,049,000	42,874,012	2,174,988		39,158,803
37,000	1,725	38,725		38,725	38,725			42,975
3,655,000	387,400	4,042,400		4,042,400	4,042,400			3,635,000
	40	40		40	40			8,614
48,741,000	389,165	49,130,165		49,130,165	46,955,177	2,174,988		42,845,392
249,989,461		249,989,461		249,989,461		249,989,461		
3,521,970		3,521,970		3,521,970		3,521,970		
253,511,431		253,511,431		253,511,431		253,511,431		
194,318,000		194,318,000		194,318,000	169,490,454	24,827,546		174,932,444
575,000	(53,014)	521,986		521,986	521,986			563,771
	(20,560)	(20,560)		(20,560)	(20,560)			89,724,088
194,893,000	(73,574)	194,819,426		194,819,426	169,991,880	24,827,546		265,220,303
303,000		303,000		303,000	268,140	34,860		100,665
326,000	34,600	360,600		360,600	360,600			323,000
629,000	34,600	663,600		663,600	628,740	34,860		423,665
497,774,431	350,191	498,124,622		498,124,622	217,575,797	280,548,825		308,489,360
10,716,000		10,716,000		10,716,000	9,777,549	938,451		8,504,148
1,045,000	110,800	1,155,800		1,155,800	1,155,800			940,000
11,761,000	110,800	11,871,800		11,871,800	10,933,349	938,451		9,444,148
639,100		639,100		639,100		639,100		
510,174,531	460,991	510,635,522		510,635,522	228,509,146	282,126,376		317,933,508

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Services provided by Supply and Services for pension and superannuation administration	Total cost of programs
SECRETARIAT							
CENTRAL ADMINISTRATION OF THE PUBLIC SER- VICE	1982-83	46,955	1,696	3,903	3,514		52,676
	1981-82	42,845	1,848	3,113	3,141		47,251
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1982-83	169,992	50			22,004	191,946
	1981-82	265,220	37			14,405	279,588
TEMPORARY ASSIGNMENTS	1982-83	629	6		22		645
	1981-82	424	33		19		410
	1982-83	217,576	1,752	3,903	3,536	22,004	245,267
	1981-82	308,489	1,918	3,113	3,160	14,405	327,249
COMPTROLLER GENERAL							
MANAGEMENT PRACTICES AND CONTROLS	1982-83	10,933	8	353	125		11,403
	1981-82	9,444	28	486	98		10,000
Total	1982-83	228,509	1,760	4,256	3,661	22,004	256,670
	1981-82	317,933	1,946	3,599	3,258	14,405	337,249

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SECRETARIAT								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	8,201	7,592					8,201	7,592
Personnel management	17,357	16,337					17,357	16,337
Administrative policy	6,130	5,114					6,130	5,114
Official languages	3,790	3,823					3,790	3,823
Departmental administration	9,482	9,919			128	128	9,610	10,047
Contributions to employee benefit plans	4,042	4,042					4,042	4,042
	49,002	46,827			128	128	49,130	46,955
<i>Less:</i> receipts credited to revenue	1,500	1,696					1,500	1,696
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	3,903	3,903					3,903	3,903
	3,514	3,514					3,514	3,514
Total cost of program	54,919	52,548			128	128	55,047	52,676
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	249,990						249,990	
New employment expansion and development	3,522						3,522	
Total cost of program	253,512						253,512	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service Insurance—								
Surgical-medical and other insurances	141,687	124,301					141,687	124,301
Payment to employees of their share of unemployment insurance premium reductions	7,438	7,342					7,438	7,342
Health and other insurance plans for employees engaged locally (outside Canada)	558	474					558	474
Contribution under the Quebec Health Insurance Act	54,062	47,379					54,062	47,379
Public Service Pensions—								
Contributions to employee benefit plans	(21)	(21)					(21)	(21)
Payments under earlier superannuation and retirement acts ..					17	17	17	17
Public Service Pension Adjustment Act					505	505	505	505
Locally-engaged (outside Canada) pension plans	2,913	2,120					2,913	2,120
Social security plans for employees engaged locally (outside Canada)	3,460	3,989					3,460	3,989
	210,097	185,584			522	522	210,619	186,106
<i>Less:</i> revenues credited to the vote—Receipts from revolving funds	15,800	16,114					15,800	16,114
	194,297	169,470			522	522	194,819	169,992
<i>Less:</i> receipts credited to revenue		50						50
<i>Add:</i> services provided by Supply and Services for pension and superannuation administration	22,004	22,004					22,004	22,004
Total cost of program	216,301	191,424			522	522	216,823	191,946
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments	2,924	2,809					2,924	2,809
<i>Less:</i> revenues credited to the vote	2,260	2,180					2,260	2,180
	664	629					664	629
<i>Less:</i> receipts credited to revenue		6						6
<i>Add:</i> other services provided without charge by other departments	22	22					22	22
Total cost of program	686	645					686	645

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMPTROLLER GENERAL								
MANAGEMENT PRACTICES AND CONTROLS PROGRAM								
Financial and operational management policy	2,925	2,481					2,925	2,481
Management practices	1,535	1,370					1,535	1,370
Internal audit	1,098	1,097					1,098	1,097
Program evaluation	1,399	1,253					1,399	1,253
Reporting to Parliament	1,894	1,380					1,894	1,380
Administration	1,861	2,192			4	4	1,865	2,196
Contributions to employee benefit plans	1,156	1,156					1,156	1,156
	11,868	10,929			4	4	11,872	10,933
<i>Less:</i> receipts credited to revenue		8						8
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	353	353					353	353
	125	125					125	125
Total cost of program	12,346	11,399			4	4	12,350	11,403
IMPLEMENTATION ASSISTANCE PROGRAM								
Implementation assistance	639						639	

Grants and Contributions

(in thousands of dollars)

	1982-83	1982-83	1981-82
	Appropriations	Expenditures	Expenditures
SECRETARIAT			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grants			
<i>Departmental administration</i>			
Institute of Public Administration of Canada	125	125	120
Federal Institute of Management	3	3	3
	128	128	123
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			
Grants			
<i>Public Service Pensions</i>			
Payments under earlier superannuation and retirement acts	17	17	23
Public Service Pension Adjustment Act	505	505	541
	522	522	564
	650	650	687
COMPTROLLER GENERAL			
MANAGEMENT PRACTICES AND CONTROLS PROGRAM			
Grant			
<i>Administration</i>			
International Organization of Supreme Audit Institutions	4	4	4
Total	654	654	691

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Adminis- tration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contri- butions to Insurance Plans Program	Temporary Assignments Program	Subtotal	Manage- ment Practices and Controls Program	Imple- mentation Assist- ance Program	Subtotal Comp- troller General	Total
(1) Salaries and wages	28,692			2,511	31,203	8,039	639	8,678	39,881
	28,043			2,421	30,464	7,486		7,486	37,950
	<i>25,067</i>			<i>2,294</i>	<i>27,361</i>	<i>6,578</i>		<i>6,578</i>	<i>33,939</i>
(1) Other personnel costs	4,044		210,097	361	214,502	1,156		1,156	215,658
	4,080		185,584	361	190,025	1,160		1,160	191,185
	<i>3,672</i>		<i>278,659</i>	<i>323</i>	<i>282,654</i>	<i>951</i>		<i>951</i>	<i>283,605</i>
(2) Transportation and communications.....	879			35	914	357		357	1,271
	730			6	736	196		196	932
	<i>637</i>			<i>2</i>	<i>639</i>	<i>185</i>		<i>185</i>	<i>824</i>
(3) Information	2,209				2,209	209		209	2,418
	1,086				1,086	231		231	1,317
	<i>1,046</i>				<i>1,046</i>	<i>180</i>		<i>180</i>	<i>1,226</i>
(4) Professional and special services	12,532			17	12,549	2,081		2,081	14,630
	6,403			21	6,424	510		510	6,934
	<i>11,749</i>			<i>2</i>	<i>11,751</i>	<i>1,532</i>		<i>1,532</i>	<i>13,283</i>
(5) Rentals	85				85				85
	138				138	2		2	140
	<i>60</i>				<i>60</i>	<i>1</i>		<i>1</i>	<i>61</i>
(6) Purchased repair and upkeep	4				4				4
	5				5				5
	<i>4</i>				<i>4</i>				<i>4</i>
(7) Utilities, materials and supplies.....	172				172	26		26	198
	214				214	16		16	230
	<i>138</i>				<i>138</i>	<i>13</i>		<i>13</i>	<i>151</i>
(10) Grants, contributions and other transfer payments ..	128		522		650	4		4	654
	128		522		650	4		4	654
	<i>123</i>		<i>564</i>		<i>687</i>	<i>4</i>		<i>4</i>	<i>691</i>
(12) All other expenditures ..	385	253,512			253,897				253,897
	6,128				6,128	1,328		1,328	7,456
	<i>349</i>				<i>349</i>				<i>349</i>
(1-12) Total	49,130	253,512	210,619	2,924	516,185	11,872	639	12,511	528,696
	46,955		186,106	2,809	235,870	10,933		10,933	246,803
	<i>42,845</i>		<i>279,223</i>	<i>2,621</i>	<i>324,689</i>	<i>9,444</i>		<i>9,444</i>	<i>334,133</i>
(13) Less: revenues credited to the vote			15,800	2,260	18,060				18,060
			16,114	2,180	18,294				18,294
			<i>14,003</i>	<i>2,197</i>	<i>16,200</i>				<i>16,200</i>
Total net expenditures ..	49,130	253,512	194,819	664	498,125	11,872	639	12,511	510,636
	46,955		169,992	629	217,576	10,933		10,933	228,509
	<i>42,845</i>		<i>265,220</i>	<i>424</i>	<i>308,489</i>	<i>9,444</i>		<i>9,444</i>	<i>317,933</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
SECRETARIAT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	17,082	324,641
Services and service fees		500
Proceeds from sales	7,648	10,155
Other non-tax revenue	1,727,100	1,582,605
Total	1,751,830	1,917,901
	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Salary recoveries	9,263	
Recovery of employer contributions to insurance plans	5,793	
Sundry	2,026	
		17,082
Proceeds from sales:		
Sale of publications		7,648
Other non-tax revenue:		
Parking fees	1,650,507	
Recovery of employee benefits	20,715	
Locally-engaged pension plan, England	42,583	
Recovery of salary and benefit costs from International Brotherhood of Electrical Workers	13,295	
		1,727,100
	1982-83	1981-82
	\$	\$

COMPTROLLER GENERAL

Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	2,653	27,539
Proceeds from sales	179	77
Other non-tax revenue	5,536	
Total	8,368	27,616
	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Outside government—		
Travel	674	
Salary overpayment	1,649	
		2,323
Internal—		
Recovery of salary adjustment	298	
Publication	32	
		330
		2,653
Proceeds from sales:		
Outside government—		
From departmental publications		179
Other non-tax revenue:		
Outside government—		
Publications	133	
Internal—		
Recovery of employee benefit	5,403	
		5,536

SECTION 30

1982-83 PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	<i>Page</i>
Use of appropriations	30.4
Total cost of programs—Budgetary	30.6
Programs by activity—Budgetary	30.6
Grants and contributions	30.7
Budgetary expenditure by program and standard object.....	30.8
Revenue	30.9

VETERANS AFFAIRS

Objectives

VETERANS AFFAIRS PROGRAM

- To provide support for the economic, social, mental and physical well-being of veterans and their dependants.

WAR VETERANS ALLOWANCE BOARD PROGRAM

- To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

PENSIONS PROGRAM

- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Use of Appropriations

Vote	Program	
VETERANS AFFAIRS PROGRAM		
	Budgetary	
1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	\$ 225,496,000
	1b	7,144,123
	1c To authorize the transfer of \$6,582,999 from Veterans Affairs Vote 5, Appropriation Act No. 2, 1982-83 for the purposes of this Vote	
	Transfer from: Vote 5	6,582,999
	TB Vote 10 ⁽¹⁾	60,502
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 432,420,000
	Transfer from TB Vote 10 ⁽¹⁾	60,108
	Less: transfer to Vote 1	432,480,108
		6,582,999
Stat	Minister of Veterans Affairs—Salary and motor car allowance	
Stat	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	
Stat	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers Insurance Act—R.S. c.54)	
Stat	Veterans insurance actuarial liability adjustment (Veterans' Insurance Act—R.S. c. V-3)	
Stat	Contributions to employee benefit plans	
Stat	Re-establishment credits under Section 8 of the War Service Grants Act	
Stat	Reduction in Veterans' Land Act advances	
Stat	Grants to veterans settled on Provincial Lands in accordance with agreements with provincial governments under Section 45 of the Veterans' Land Act (R.S. c. V-4) and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under Section 45 of the Veterans' Land Act—Provincial and Dominion Land grants	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Veterans' Land Act, R.S. 1970, c. V-4, Section 6. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed \$605,000,000. (Net)	
WAR VETERANS ALLOWANCE BOARD PROGRAM		
	Budgetary	
10	Program expenditures	\$ 1,304,000
	10b	37,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PENSIONS PROGRAM		
	Budgetary	
15	Pension Review Board—Operating expenditures	
20	Canadian Pension Commission—Operating expenditures	\$ 13,548,000
	20b	629,910
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 597,926,000
	25c	5,000,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
BUREAU OF PENSIONS ADVOCATES PROGRAM		
	Budgetary	
30	Program expenditures	\$ 3,677,000
	30b	67,723
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
239,283,625		239,283,625		239,283,625	231,714,083	7,569,542		203,889,353
425,897,109		425,897,109		425,897,109	414,877,494	11,019,615		365,561,091
37,000	1,725	38,725		38,725	38,725			19,590
202,000	(129,382)	72,618		72,618	72,618			130,046
51,000	12,756	63,756		63,756	63,756			62,802
813,000	(9,895)	803,105		803,105	803,105			745,298
12,970,000	1,374,800	14,344,800		14,344,800	14,344,800			13,296,000
	35	35		35	35			
	14,891	14,891		14,891	14,891			7,163
	548	548		548	548			
	6,430	6,430		6,430	6,430			1,133
679,253,734	1,271,908	680,525,642		680,525,642	661,936,485	18,589,157		583,713,554
	312,329,556	312,329,556		312,329,556	(31,024,599)		343,354,155	(32,059,174)
1,341,000		1,341,000		1,341,000	1,249,608	91,392		1,097,110
153,000	16,200	169,200		169,200	169,200			152,000
1,494,000	16,200	1,510,200		1,510,200	1,418,808	91,392		1,249,110
968,000		968,000		968,000	788,002	179,998		697,211
14,177,910		14,177,910		14,177,910	13,521,924	655,986		11,323,005
602,926,000		602,926,000		602,926,000	599,774,881	3,151,119		538,070,648
1,504,000	159,400	1,663,400		1,663,400	1,663,400			1,509,000
619,575,910	159,400	619,735,310		619,735,310	615,748,207	3,987,103		551, 599,864
3,744,723		3,744,723		3,744,723	3,508,757	235,966		3,218,990
464,000	49,200	513,200		513,200	513,200			459,000
4,208,723	49,200	4,257,923		4,257,923	4,021,957	235,966		3,677,990
1,304,532,367	1,496,708	1,306,029,075		1,306,029,075	1,283,125,457	22,903,618		1,140,240,518
	312,329,556	312,329,556		312,329,556	(31,024,599)		343,354,155	(32,059,174)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
VETERANS AFFAIRS	1982-83	661,936	37,179	10,956	5,795	4,270	645,778
	1981-82	583,714	35,898	7,359	4,653	4,972	564,800
WAR VETERANS ALLOWANCE BOARD	1982-83	1,419			100	23	1,542
	1981-82	1,249			81	18	1,348
PENSIONS	1982-83	615,748	1,469		799	1,581	616,659
	1981-82	551,600	1,791		770	200	550,779
BUREAU OF PENSIONS ADVOCATES	1982-83	4,022			300	81	4,403
	1981-82	3,678			259	57	3,994
Total	1982-83	1,283,125	38,648	10,956	6,994	5,955	1,268,382
	1981-82	1,140,241	37,689	7,359	5,763	5,247	1,120,921

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
VETERANS AFFAIRS PROGRAM								
Departmental administration	37,361	33,756	333	420			37,694	34,176
Social and income support	26,041	35,325	65	270	407,664	398,553	433,770	434,148
Health services	180,630	167,994	2,565	2,246	19,173	17,264	202,368	187,504
Management of property contracts	6,658	6,075	36	33			6,694	6,108
	250,690	243,150	2,999	2,969	426,837	415,817	680,526	661,936
Less: receipts credited to revenue	37,814	37,179					37,814	37,179
Add: accommodation provided without charge by this department	10,956	10,956					10,956	10,956
accommodation provided without charge by Public Works	5,795	5,795					5,795	5,795
other services provided without charge by other departments	4,270	4,270					4,270	4,270
Total cost of program	233,897	226,992	2,999	2,969	426,837	415,817	663,733	645,778
WAR VETERANS ALLOWANCE BOARD PROGRAM								
Appeal, review, adjudication and interpretation	1,507	1,404	3	9		6	1,510	1,419
Add: accommodation provided without charge by Public Works	100	100					100	100
other services provided without charge by other departments	23	23					23	23
Total cost of program	1,630	1,527	3	9		6	1,633	1,542
PENSIONS PROGRAM								
Pensions	16,735	15,801	74	172	602,926	599,775	619,735	615,748
Less: receipts credited to revenue		1,469						1,469
Add: accommodation provided without charge by Public Works	799	799					799	799
other services provided without charge by other departments	1,581	1,581					1,581	1,581
Total cost of program	19,115	16,712	74	172	602,926	599,775	622,115	616,659
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Legal counselling and representation	4,245	4,014	13	8			4,258	4,022
Add: accommodation provided without charge by Public Works	300	300					300	300
other services provided without charge by other departments	81	81					81	81
Total cost of program	4,626	4,395	13	8			4,639	4,403

Grants and Contributions

(in thousands of dollars)

	1982-83 Appropriations	1982-83 Expenditures	1981-82 Expenditures
VETERANS AFFAIRS PROGRAM			
Grants			
<i>Social and income support</i>			
War Veterans Allowances and Civilian War Allowances:			
North West Field Force	2	10	4
South African War	110	44	55
World War I	24,069	14,714	16,188
World War II and Special Forces (Korea)	348,711	354,848	313,873
Dual Service (World Wars I and II)	1,147	747	698
Civilian War Allowances	21,013	17,988	16,280
Assistance in accordance with the provisions of the Assistance Fund Regulations	2,100	1,767	1,531
Army Benevolent Fund	18	18	18
Royal Canadian Legion	9	9	4
Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,115	892	896
University and vocational training	30	13	25
Assistance to Canadian veterans—Overseas district	46	40	41
Repayment under Subsection (3) of Section 10 of Veterans' Rehabilitation Act (R.S. c. V-5)	2		2
Last Post Fund	1,150	996	923
Special housing assistance for veterans	100	51	87
Commonwealth War Graves Commission	2,496	2,242	2,335
United Nations Memorial Cemetery in Korea	20	19	21
Treatment and related allowances	4,525	3,164	3,170
Payments under the War Service Grants Act (R.S. c. W-4):			
Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	73	73	130
Returned soldiers insurance actuarial liability adjustment	64	64	63
Veterans insurance actuarial liability adjustment	803	803	745
Student summer and youth employment	60	50	32
<i>Health services</i>			
Grants to various provinces concerning the provision of prosthetic services to veterans	156	84	103
<i>Expenditures not required for the current year</i>			167
	407,820	398,637	357,392
Contributions			
<i>Health services</i>			
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	16,248	15,768	8,868
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	2,769	1,412	239
	19,017	17,180	9,107
	426,837	415,817	366,499
WAR VETERANS ALLOWANCE BOARD PROGRAM			
Grants			
Spouse's pension		6	5
PENSIONS PROGRAM			
Grants			
<i>Pensions</i>			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	374	340	325
World War I	86,969	86,964	81,848
World War II	480,999	476,530	424,245
Civilians, World War II	2,115	1,878	1,743
Defence Forces—Peacetime services	22,354	21,326	18,581
Special Forces (Korea)	9,201	11,764	10,422
Newfoundland Special Awards	82	17	8
Burial grants	680	805	766
Gallantry Awards—World War II and Special Force	72	74	73
	602,846	599,698	538,011
Contributions			
<i>Pensions</i>			
Compensation for loss of earnings	80	77	60
	602,926	599,775	538,071
Total	1,029,763	1,015,598	904,575

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Veterans Affairs Program	War Veterans Allowance Board Program	Pensions Program	Bureau of Pensions Advocates Program	Total
(1) Salaries and wages	102,869 100,175 <i>91,082</i>	1,178 1,101 <i>953</i>	11,982 11,243 <i>9,566</i>	3,585 3,351 <i>3,103</i>	119,611 115,870 <i>104,704</i>
(1) Other personnel costs	14,345 14,345 <i>13,296</i>	169 169 <i>152</i>	1,663 1,663 <i>1,509</i>	513 513 <i>459</i>	16,690 16,690 <i>15,416</i>
(2) Transportation and communications	12,187 11,944 <i>9,841</i>	121 87 <i>67</i>	1,185 1,431 <i>1,061</i>	119 127 <i>85</i>	13,612 13,589 <i>11,054</i>
(3) Information	346 465 <i>287</i>				346 465 <i>287</i>
(4) Professional and special services	104,063 96,093 <i>83,059</i>	20 27 <i>36</i>	1,260 1,235 <i>1,119</i>	27 23 <i>19</i>	105,370 97,378 <i>84,233</i>
(5) Rentals	1,618 1,930 <i>1,528</i>	5 9 <i>2</i>	307 94 <i>85</i>		1,930 2,033 <i>1,615</i>
(6) Purchased repair and upkeep	3,231 2,534 <i>2,412</i>	3 3 <i>1</i>	37 39 <i>27</i>		3,271 2,576 <i>2,440</i>
(7) Utilities, materials and supplies	11,318 14,951 <i>13,070</i>	10 8 <i>9</i>	132 87 <i>79</i>		11,460 15,046 <i>13,160</i>
(8) Construction and acquisition of land, buildings and works	1,535 1,301 <i>819</i>				1,535 1,301 <i>819</i>
(9) Construction and acquisition of machinery and equipment	1,464 1,668 <i>1,167</i>	3 9 <i>24</i>	74 172 <i>82</i>	13 8 <i>10</i>	1,554 1,857 <i>1,283</i>
(10) Grants, contributions and other transfer payments	426,837 415,817 <i>366,499</i>		602,926 599,775 <i>538,071</i>		1,029,763 1,015,598 <i>904,575</i>
(12) All other expenditures	713 713 <i>654</i>	1	169 9 <i>1</i>	1	884 722 <i>655</i>
Total net expenditures	680,526 661,936 <i>583,714</i>	1,510 1,419 <i>1,249</i>	619,735 615,748 <i>551,600</i>	4,258 4,022 <i>3,678</i>	1,306,029 1,283,125 <i>1,140,241</i>

Amounts in roman type are 1982-83 appropriations.

Amounts in **bold face** type are 1982-83 expenditures.

Amounts in *italic* type are 1981-82 expenditures.

Revenue

	1982-83	1981-82
	\$	\$
Summary		
Non-Tax Revenue—		
Return on investments	15,553,973	17,248,408
Refunds of previous years' expenditure	1,468,650	1,455,423
Services and service fees	17,742,154	17,121,412
Proceeds from sales	1,159,227	
Other non-tax revenue	2,723,723	1,863,959
Total	<u>38,647,727</u>	<u>37,689,202</u>

	1982-83	
	\$	\$

Details

Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Veterans' Land Act Fund advances—		
Interest	15,536,430	
Other accounts—		
Rental of assets	17,543	
		<u>15,553,973</u>
Refunds of previous years' expenditure:		
Refunds in respect to pensions	384,904	
Veterans' services—War veterans allow-		
ance	160,664	
Refunds in respect to other grants and		
contributions	826,992	
Sundry	95,701	
Adjustment to prior year's Payables at		
Year End (PAYE)	389	
		<u>1,468,650</u>

Services and service fees:		
Provincial Hospital Insurance Plans for in-		
patient hospital services	12,589,919	
Other in-patient hospital services	3,271,261	
Out-patient hospital services	651,427	
Medical services	421,313	
Meals	407,046	
Dental fees	299,708	
Sundry	101,480	
		<u>17,742,154</u>

Proceeds from sales:		
Manufacture of Remembrance Day pop-		
pies (Vetcraft)	1,151,165	
Sundry	8,062	
		<u>1,159,227</u>

Other non-tax revenue:		
Refunds of pension overpayments	1,084,344	
Refunds of war veterans allowance and		
assistance fund overpayments	1,483,760	
Sundry	155,619	
		<u>2,723,723</u>

SECTION 31

1982-83 PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	<i>Page</i>
Statement of accounts receivable	31.2
Notes to statement of accounts receivable	31.5
Deletions from accounts receivable during 1982-83	31.7

The Government generally reports revenue in the year in which it is received. Therefore, amounts for accounts receivable are not accrued in the Statement of Assets and Liabilities.

Accounts receivable represent financial claims not recorded in the accounts of Canada or reported on the Statement of Assets and Liabilities. They result from revenue due but not collected, expenditure overpayments, goods delivered or services rendered by the Government prior to the accounting date, and interest capitalized, deferred, due and accrued.

Statement of accounts receivable

[illegible]

ACCOUNTS RECEIVABLE AND DELETIONS

31-3

EXTERNAL AFFAIRS— Department	402,191	7,715	2,550,908	4,302	2,965,116	292,719*	4,076	2,570,196*	6,959	2,873,950*
Passport Office Revolving Fund	47,437	9,219	68	68	56,771	53,797*	6,781*	474*	370*	61,422*
Canadian International Development Agency	4,321,822		95,268	58,830	4,475,920	2,277,796		121,408	58,830	2,458,034
Export Development Corporation										
Accounts administered for Canada	61,348,549		7,645,053		68,993,602	48,687,942*		718,998*		49,406,940*
International Joint Commission	220,707				220,707	343,994		343,994		343,994
	47,437	66,302,468	7,715	47	76,712,116	53,797*	4,076	3,411,076*	65,789	55,144,340*
FINANCE— Department	4,973,002	1,054,812,224	780		1,059,786,006	1,926,000	1,189,726,447*	816	1,191,653,263*	
Auditor General	1,291	28,482	55,419	12,744	29,821	4,075	39,244	48	13,330	35,419
Insurance	4,974,293	1,054,993,394	6,412	12,744	1,059,986,843	1,930,075	1,189,884,016*	4,517	13,136	1,191,843,796*
FISHERIES AND OCEANS	127,930	1,766,906	19,741	36	202,929	130,972	2,248,514	158,669	75,222	2,425,204
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	55,793	44,388,384	3,889	1,494	15,490,296	2,133,373	62,073,229	25,536	33,566,849	942,062
INDUSTRY, TRADE AND COMMERCE	48,555	19,697,883	267		8,077,901	1,010,314	28,834,920	741	125,026,722*	7,270,722
JUSTICE— Department	977,440	84,881			3,598	1,144	1,067,063	11,184	32,424	431
Commissioner for Federal Judicial Affairs	2,350	3,999	3,325	1,596	11,270	2,038	3,668	150	1,446	7,302
Supreme Court of Canada	979,790	89,132	6,925	2,749	1,078,616	13,388	36,561	1,932	1,877	53,959
LABOUR	1,296,401	476			1,296,877	195,194	3,694		198,888	
NATIONAL DEFENCE	76,460	52,233,210	50		22,322,992	616,435	29,895,229	7,854,426	38,366,090	
NATIONAL HEALTH AND WELFARE— Department	130,086	16,311,165	129,306	27,664	7,833,095	911,975	25,343,291	226,076	14,622,713*	102,441
Medical Research Council	130,086	16,311,165	129,306	27,664	7,834,651	911,975	25,344,847	226,076	14,622,713*	102,441
NATIONAL REVENUE— Customs and Excise (Note B)	1,103,661	44,422,214	375,223	17,900	24,170,634	3,843,206	73,932,838	32,435	31,781,580	272,376
Taxation (Note C)	1,103,898	428,740,318	57,436,799	456	1,998,154,230	343,882,969	2,783,419,578	20,803	530,738,218	36,294,040
PAKLIAMENT— House of Commons	39,842		82,666	15,624	138,132	31,115	335	69,358	14,835	115,308
Library of Parliament	39,842		82,666	15,624	138,132	31,115	335	69,358	14,835	115,643
PRIVY COUNCIL— Department	13,816	25,374	502		39,692	13,942	31,634	114		45,690
Chief Electoral Officer		5,700			5,700					
Public Service Staff Relations Board	13,816	31,247	502		173	13,942	31,634	114		45,690
PUBLIC WORKS— Department (Note D)	5,126,646	1,750,306	287,060	922,720	6,218,753	7,500,020	21,805,505	1,836,327*	2,116,333*	2,450
Construction Services Revolving Fund	94,806,605	2,603,029	240,612		97,704,346	66,157,739*	1,065,688*	54,100*	67,271,525*	67,271,525*
	99,933,251	4,353,335	287,060	1,163,332	6,218,753	7,554,120	119,509,851	3,182,019	2,450	85,520,217
REGIONAL ECONOMIC EXPANSION	300	8,902,368	22,332,815		3,705,556	39,769,047	74,710,086	554,428	16,056,714	44,924
SCIENCE AND TECHNOLOGY— Ministry of State	236		236							
National Research Council of Canada	80,893	705,274	1,395		787,562	36,864	481,700	742		519,206
Natural Sciences and Engineering Research Council	80,893	705,510	1,800		789,598	36,864	481,700	3,325		3,325
			3,195					4,067		522,631

Statement of accounts receivable—Concluded

Department and agency	1983					1982				
	Current year			Previous years		Current year			Previous years	
	Collectable		Uncol- lectable	Collectable		Collectable		Uncol- lectable	Collectable	
	Inter- depart- mental	Other		Inter- depart- mental	Other	Inter- depart- mental	Other		Inter- depart- mental	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SECRETARY OF STATE—										
Department	39,620	40,742,739	1,326,785	355	105,011,053	11,711,671	158,832,223	52,819	29,290,012*	721
Public Service Commission	187,956	158,806		3,570	6,386		356,718	376,120*	107,591*	118*
Training Revolving Fund	1,965,134	72,194		1,072	395	2,038,795		1,788,848*	59,883*	7,049*
Staff Development and Training Revolving Fund	2,192,710	40,973,739	1,326,785	4,997	105,017,834	11,711,671	161,227,736	2,217,787	29,457,866*	7,888*
SOLICITOR GENERAL—										
Department		2,249			2,119	26	4,294		3,397	94
Correctional Service	2,515,830	1,251,487			12,097	5,451	3,818,645	813,023	1,970,759	27,883
Royal Canadian Mounted Police	10,326	6,452,164		262,521	6,725,011	19,518	11,709,832	19,518	11,709,832	507
Police	2,526,156	7,705,900		553	14,216	5,477	10,548,048	832,541	13,683,242	261,713
SUPPLY AND SERVICES—										
Services	530,252	465,949			2,799		999,000	600,779	126,442	3,048
Supply Revolving Fund	145,244,481	4,048,020					149,292,501	151,585,219*	4,338,958	
Defence Production Revolving Fund	9,348,177	50,522		1,084	37,307	9,348,177	9,348,177	6,259,066*	32,554	
Statistics Canada	155,123,764	4,364,491		1,084	40,106	159,725,445	158,446,148	158,446,148	35,602	
TRANSPORT—										
Department	366,279	8,989,635	861,050	86,321	10,939,093	4,832,686	26,075,064	788,047*	24,206,684*	82,086
Self-Supporting Airports and Associated Ground Services Revolving Fund	21,709,871	24,183,146	310,843	7,129	564,854	698,960	47,474,803	18,211,000*	27,135,000*	
Stores Revolving Fund	22,347	121,030				68,082	211,459*	11,343*	105,071*	
Canadian Transport Commission	22,098,497	4,242		93,450	11,503,947	5,599,728	4,242	48,986	51,495,741*	
TREASURY BOARD—										
Secretary		618,783			1,071,443		1,690,226		1,238,691	
Comptroller General		163			1,071,443		1,690,389		1,238,691	
VETERANS AFFAIRS	56,449	12,029,558	1,413,314		3,270,063	162,598	16,923,582	115,352	5,056,326	
Total	313,955,363	1,837,350,131	84,577,538	2,495,057	2,346,740,719	420,984,714	5,006,103,522	539,116,045*	2,494,471,449*	621,477,606*
									2,005,989	1,936,322,899*
										5,335,594,597*

*Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

NOTE A—EMPLOYMENT AND IMMIGRATION—CANADA
EMPLOYMENT AND IMMIGRATION COMMISSION

This statement excludes the Unemployment Insurance Account receiv-
ables which are reported separately in the financial statements of
the Unemployment Insurance Account as at December 31, 1982.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at
\$306,517,232 for customs duties and excise taxes relating to motor
vehicles and motor vehicle parts imported by vehicle manufacturers
who have not fully complied with conditions specified under
automotive incentive programs.

The total receivables represent 12,718 accounts and consist of:

	Customs	Excise	Total
	\$	\$	\$
Active.....	10,860,963	24,235,539	35,096,502
This amount represents current debts on which collection action is presently being taken, and represents 10,287 accounts.			
Disputed—Under appeal.....	8,620,284	12,667,436	21,287,720
There are 590 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.			
Bankruptcies.....	974,561	12,355,627	13,330,188
There are 1,115 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.			
Uncollectable.....	2,953,640	1,264,788	4,218,428
These are debts on which all avenues of collection have been exhausted and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 726 such debts.			
	23,409,448	50,523,390	73,932,838

Notes to statement of accounts receivable—Concluded

NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amount to \$2,783,419,572 and consist of 1,015,462 accounts:

	Collectable		Uncollectable ⁽²⁾		Total	
	Number	Amount	Number	Amount	Number	Amount
	\$		\$		\$	
By classification:						
Income tax—						
Individuals	784,487	1,295,646,977	15,319	102,392,873	799,806	1,398,039,850
Deductions at source	109,817	276,938,345	6,411	60,910,147	116,228	337,848,492
Miscellaneous	5,057	14,111,006	212	997,411	5,269	15,108,417
Deferred tax ⁽¹⁾	868	1,470,438			868	1,470,438
Corporations	87,419	930,784,581	1,601	44,573,802	89,020	975,358,383
Non-resident	3,550	50,717,032	89	1,944,002	3,639	52,661,034
Petroleum and gas	435	2,832,514			435	2,832,514
Resource royalty	13	22,273			13	22,273
Sundry (non-tax)	153	76,203	31	1,968	184	78,171
Total ⁽³⁾	991,799	2,572,599,369	23,663	210,820,203	1,015,462	2,783,419,572

(1) Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes which were assessed need not be paid until death of the taxpayer.

(2) An amount of \$108,409,222 representing 4,564 uncollectables for the fiscal years 1980-81, 1981-82 and 1982-83 for deletion from the accounts is included as Parliamentary approval to delete these debts has not been granted.

(3) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1983 is \$12,353,534 consisting of 9,229 accounts.

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current assessments:		
Assessed since January 1, 1983	131,079	375,395
Deferred tax ⁽¹⁾	868	1,471
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable ⁽²⁾	23,015	210,291
Bankrupts	23,353	185,698
Under appeal	3,271	292,920
Others:		
(a) Under arrangement	97,435	162,358
(b) Under definitive action	24,423	248,438
(c) Not under definitive action	213,600	1,243,732
(d) Minor balance	498,234	63,039
(e) Sundry—Non-tax revenue	184	78
Total ⁽³⁾	1,015,462	2,783,420

(1) Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes which were assessed need not be paid until the death of the taxpayer.

(2) An amount of \$52,614,515 representing 2,119 uncollectables to be deleted from the accounts is included as Parliamentary approval to delete these debts has not been granted.

(3) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1983 is \$12,353,534 consisting of 9,229 accounts.

NOTE D—PUBLIC WORKS

Under the heading of 1983 previous years collectable, are included the following deferred accounts:

	\$
Electric Reduction Company of Canada Ltd	2,004,684
Gulf Oil Canada Ltd	4,082,295
	6,086,979

Deletions from accounts receivable during 1982-83

Department and agency	Number of items	Amount	Authority
		\$	
AGRICULTURE	95	29,234	Sec 18, Financial Administration Act
COMMUNICATIONS—	17	104,077	Bankruptcy Act
Canadian Radio-television and Telecommunications Commission	23	1,596	Sec 18, Financial Administration Act
National Film Board	38	7,018	Sec 18, Financial Administration Act
National Library	1	4,568	Bankruptcy Act
National Museums of Canada	108	2,151	Sec 18, Financial Administration Act
Public Archives	322	10,839	Sec 18, Financial Administration Act
	1	111	Bankruptcy Act
CONSUMER AND CORPORATE AFFAIRS	81	14,138	Sec 18, Financial Administration Act
EMPLOYMENT AND IMMIGRATION—			
Canada Employment and Immigration Commission	9,822	870,839	Sec 18, Financial Administration Act
ENERGY, MINES AND RESOURCES—			
Department	52	5,295	Sec 18, Financial Administration Act
National Energy Board	30	4,425	Sec 18, Financial Administration Act
ENVIRONMENT	82	3,930	Sec 18, Financial Administration Act
EXTERNAL AFFAIRS	353	51,509	Sec 18, Financial Administration Act
FISHERIES AND OCEANS	723	27,101	Sec 18, Financial Administration Act
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	574	279,194	Sec 18, Financial Administration Act
JUSTICE	11	480	Sec 18, Financial Administration Act
LABOUR	4	758	Sec 18, Financial Administration Act
NATIONAL DEFENCE	758	85,620	Sec 18, Financial Administration Act
NATIONAL HEALTH AND WELFARE	5,678	430,875	Sec 18, Financial Administration Act
	36,349	7,381,872 ⁽¹⁾	Sec 22(3), Old Age Security Act
NATIONAL REVENUE—			
Customs and Excise ⁽⁴⁾	611	534,039	Sec 18, Financial Administration Act
	30	44,087	Bankruptcy Act
Taxation	10,504	10,648,744 ⁽²⁾	Sec 18, Financial Administration Act
	7,000	35,123,381 ⁽³⁾	Bankruptcy Act
PRIVY COUNCIL—			
Public Service Staff Relations Board	1	593	Sec 18, Financial Administration Act
PUBLIC WORKS	28	10,283	Sec 18, Financial Administration Act
REGIONAL ECONOMIC EXPANSION	7	871	Sec 18, Financial Administration Act
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	28	3,111	Sec 18, Financial Administration Act
SECRETARY OF STATE	19	6,935	Sec 18, Financial Administration Act
SOLICITOR GENERAL—			
Royal Canadian Mounted Police	71	28,019	Sec 18, Financial Administration Act
SUPPLY AND SERVICES—			
Department	38	2,781	Sec 18, Financial Administration Act
Statistics Canada	28	1,118	Sec 18, Financial Administration Act
TRANSPORT	3,295	128,696	Sec 18, Financial Administration Act
VETERANS AFFAIRS	1,865	1,041,586	Sec 18, Financial Administration Act
	7,819	5,885,200 ⁽¹⁾	Sec 19(2), War Veterans Allowance Act

⁽¹⁾ Deletion results from remissions made under the respective act.⁽²⁾ Of this total, \$257,358 is recoverable from Canada Pension Plan.⁽³⁾ An amount of \$52,614,515 (1983) is not shown in this statement. This amount represents 2,119 accounts of \$5,000 and over for which Parliamentary authority to delete has not been received.⁽⁴⁾ During the year, a further 147 accounts totalling \$3,843,677 were approved for deletion by the department. All of the accounts are for amounts in excess of \$5,000 each and Treasury Board has not yet established the method by which the authority for deletion of these accounts can be obtained. These are in addition to the 103 accounts totalling \$2,145,822 and the 143 accounts totalling \$3,630,493 which were approved for deletion by the department in 1981-82 and 1980-81 respectively and which are also awaiting the proper authorization for deletion.

SECTION 32

1982-83 PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

	<i>Page</i>
Agriculture.....	32.4
Communications.....	32.7
Consumer and Corporate Affairs.....	32.12
Economic Development.....	32.13
Employment and Immigration.....	32.14
Energy, Mines and Resources.....	32.17
Environment.....	32.23
External Affairs.....	32.27
Finance.....	32.29
Fisheries and Oceans.....	32.31
Governor General.....	32.34
Indian Affairs and Northern Development.....	32.34
Industry, Trade and Commerce.....	32.39
Justice.....	32.41
Labour.....	32.43
National Defence.....	32.44
National Health and Welfare.....	32.47
National Revenue.....	32.52
Parliament.....	32.53
Privy Council.....	32.54
Public Works.....	32.57
Regional Economic Expansion.....	32.63
Science and Technology.....	32.64
Secretary of State.....	32.67
Social Development.....	32.71
Solicitor General.....	32.71
Supply and Services.....	32.75
Transport.....	32.79
Treasury Board.....	32.87
Veterans Affairs.....	32.87

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by department and main classification for the year ended March 31, 1983. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of \$25,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals \$25,000 or over.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1983

Department	Accounting services	Engineering services	Health and welfare services	Legal services
	\$	\$	\$	\$
Agriculture	585,586	422,271	5,308	139,998
Communications	115,176	7,472,074	40	319,810
Consumer and Corporate Affairs	2,110		30	2,488,811
Economic Development	55,227			2,459
Employment and Immigration	23,603,649		3,146,963	590,977
Energy, Mines and Resources	530,167	2,395,822	28,670	1,098,307
Environment	691,269	13,692,847	102,293	218,944
External Affairs	188,644	2,618,815	27,545	984,005
Finance	8,750,491			178,759
Fisheries and Oceans	936,690	2,050,297	133,607	635,983
Governor General	16,000			
Indian Affairs and Northern Develop- ment	3,586,533	8,207,831	51,109,171	676,845
Industry, Trade and Commerce	916,932	217	215	187,568
Justice	148,408		7,218	1,185,485
Labour	181,606	1,162,605	13,209	227,081
National Defence	141,000	36,020,250	14,167,377	297,694
National Health and Welfare	1,725,345		31,752,182	6,396,409
National Revenue	10,848		114,045	1,581,947
Parliament	186,545			34,856
Privy Council	159,142			516,271
Public Works	60,463	39,245,819	3,884	1,097,335
Regional Economic Expansion	2,254,766	131,346	257	26,627
Science and Technology	269,583	3,346,599	8,352	1,003
Secretary of State	247,596		138,055	13,893
Social Development	4,620			
Solicitor General	289,508	169,240	31,252,851	1,275,064
Supply and Services	2,296,420	345,776		260,936
Transport	473,878	7,536,348	574,295	961,744
Treasury Board				
Veterans Affairs			84,687,205	24,926
Total	48,428,202	124,818,157	217,272,772	21,423,737

Protection services	Scientific services	Training and educational services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$
630,306	1,105,134	954,584	14,500,636	17,633,191	35,977,014
2,656,160	887,753	1,027,764	28,923,713	31,993,609	73,396,099
90,868	6,155,988	285,543	4,976,955	4,532,935	18,533,240
124,327	18,292	97,644	569,352	660,829	1,528,130
2,664,554		490,645,516	12,137,098	16,210,439	548,999,196
1,497,751	26,306,578	2,978,654	38,652,637	25,383,784	98,872,370
2,725,300	26,852,594	1,687,735	4,881,764	31,543,905	82,396,651
10,176,286		1,365,463	4,977,014	30,915,657	51,253,429
972,417		537,708	5,505,563	7,784,521	23,729,459
1,283,775	17,837,766	887,260	278,109	38,519,969	62,563,456
		2,043	3,484	182,147	203,674
4,388,163	1,835,441	99,783,391	15,550,913	18,915,833	204,054,121
278,784		218,170	4,503,196	14,792,976	20,898,058
522,498		304,376	4,867,910	8,335,789	15,371,684
105,979		224,770	1,105,901	7,347,685	10,368,836
22,957,403	633,089	69,843,335	32,595,247	110,664,530	287,319,925
940,203	4,590,987	1,566,979	2,313,035	12,865,746	62,150,886
3,936,239	6,220	1,807,962	1,694,035	11,033,253	20,184,549
20,655		577,973	2,575,943	1,397,587	4,793,559
482,116		156,442	3,824,449	2,718,754	7,857,174
9,182,101	1,102,500	781,037	2,222,444	56,030,145	109,725,728
91,091		389,693	1,955,315	2,550,410	7,399,505
838,289	1,202,001	296,030	31,314,938	10,769,596	48,046,391
342,039		3,047,859	17,041,124	11,827,834	32,658,400
3,161		12,709	113,686	218,046	352,222
7,613,544	324,212	10,072,293	10,350,401	35,949,438	97,296,551
1,871,137	14,920,766	2,123,224	12,142,443	47,141,763	81,102,465
31,605,332	791,114	4,627,795	9,681,681	121,637,741	177,889,928
		314,427	1,539,889	5,079,990	6,934,306
1,079,461		554,851	4,136,415	6,895,451	97,378,309
109,079,939	104,570,435	697,173,230	274,935,290	691,533,553	2,289,235,315

AGRICULTURE \$35,977,014**Department \$33,434,682****ADMINISTRATION PROGRAM \$4,175,190****Accounting Services \$212,277**

Accounting and audit services—Audit Services Bureau, DSS \$158,672—Government of Canada—Audit Services Bureau Ottawa Ont \$158,672.

Accounting services, except Audit Services Bureau \$53,605—Deloitte Haskins and Sells Associates London Ont \$41,000.

Engineering Services \$16,609

Architectural services \$4,965

Engineering consultants (other) \$11,644

Health and Welfare Services \$860

Other health services, not elsewhere specified \$860

Protection Services (Corps of Commissionaires, etc.) \$107,548

Protection services \$107,548—Canadian Corps of Commissionaires Ottawa Ont \$95,088.

Scientific Services \$2,125

Scientific services, excluding consultants \$2,125

Training and Educational Services—Public Servants \$291,609

Staff development and training—Public Service Commission \$62,884—Government of Canada—Public Service Commission Ottawa Ont \$62,884.

Training consultants \$13,862

Training of public servants—Other, including seminars \$124,295—Maple Leaf Language Centre Ottawa Ont \$118,670.

Tuition fees and costs of attending courses not elsewhere specified \$90,568

Other Professional Services \$1,126,552

Data processing consultants \$398,887—Currie Coopers and Lybrand Ottawa Ont \$48,775, DMR and Associates Ottawa Ont \$49,950, Microtime Inc Ottawa Ont \$30,703, Price Waterhouse Associates Toronto Ont \$72,700, Team Approach Ottawa Ont \$36,631, The Laurier Group Ottawa Ont \$46,705, Wood Brown and Associates Ottawa Ont \$53,825.

Management consultants, except Bureau of Management Consulting \$295,999—Comshare Ltd Rexdale Ont \$57,400, DPA Consulting Ltd Ottawa Ont \$25,036, The Binomial Group Ltd Manotick Ont \$44,612.

Professional services not elsewhere specified \$431,666—DPA Consulting Ltd Ottawa Ont \$74,780, Peat Marwick and Partners Ottawa Ont \$54,500, Sharon Professional Services Ottawa Ont \$159,364.

Other Services \$2,417,610

Contract administration—DSS (service charges) \$229,140

Data processing services and purchase of computer software, except for those purchased from other departments \$1,894,264—Alphatext (1981) Inc Ottawa Ont \$62,475, Comshare Rexdale Ont \$217,734, Datacrown Inc Willowdale Ont \$1,039,639, DE Systems Ltd Ottawa Ont \$43,700, Dialog Information Services San Francisco Cal USA \$34,828, Digital Equipment Ottawa Ont \$39,252, Mobius Software Ltd Ottawa Ont \$35,270, Quasar Systems Ltd

Ottawa Ont \$78,930, Relational Technology Berkeley Cal USA \$43,421, University of Toronto Toronto Ont \$126,366.

Hospitality \$12,817

Laundry, dry cleaning, and related services \$230

Membership fees \$818

Non-professional personal service contracts, not elsewhere specified \$30,245

Photography services except motion pictures \$2,100

Storage and warehousing \$3,134

Temporary help services \$160,022—Bradson Personnel Services Inc Ottawa Ont \$31,110.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$67,538

Other business services purchased from other government departments or programs \$17,302

AGRI-FOOD DEVELOPMENT PROGRAM \$15,962,076**Accounting Services \$85,964**

Accounting and audit services—Audit Services Bureau, DSS \$50,000

Accounting services, except Audit Services Bureau \$35,964

Engineering Services \$345,350

Architectural services \$43,533—Government of Canada—Public Works Ottawa Ont \$27,201.

Engineering consultants (construction) \$106,827—Wm Kachmaryk Windsor Ont \$67,004.

Engineering consultants (other) \$194,990—Charley & Bisset Windsor Ont \$28,000, C R S Laval Qué \$30,000, Province of New Brunswick Fredericton NB \$25,552, Saskmount Engineering Ltd Regina Sask \$31,582.

Health and Welfare Services \$344

Other health services, not elsewhere specified \$344

Legal Services \$28,054**Protection Services (Corps of Commissionaires, etc.) \$459,077**

Protection services \$459,077—Canadian Corps of Commissionaires Halifax NS \$49,878, St John NB \$94,189, Quebec Que \$54,176, Winnipeg Man \$33,764, Regina Sask \$25,266, Calgary Alta \$119,836, National Protection Service Co Ltd Ottawa Ont \$30,779, Pinkerton's of Canada Ltd Ottawa Ont \$25,492.

Scientific Services \$630,849

Scientific consultants \$7,073

Scientific services, excluding consultants \$623,776—Commonwealth Institute of Biological Control Slough England \$134,520, Government of Canada—Natural Sciences and Engineering Research Council Ottawa Ont \$84,700, Visiting Fellowships Ottawa Ont \$121,800.

Training and Educational Services—Non-Public Servants \$1,899

Teachers and instructors on contract \$1,899

Training and Educational Services—Public Servants \$352,008

Staff development and training—Public Service Commission \$93,600

Training consultants \$6,906

Training of public servants—Other, including seminars \$35,442

Tuition fees and costs of attending courses not elsewhere specified
\$216,060

Data processing consultants \$2,154

Management consultants, except Bureau of Management Consulting \$463,487—FAW Consultants Ltd Ottawa Ont \$27,577, Government of Canada—Supply and Services Canada Ottawa Ont \$96,277.

Research contracts \$9,653,684—Acres Consulting Services Ltd Toronto Ont \$60,965, Alberta Dept of Agriculture Edmonton Alta \$39,127, Allen-Drerup White Ltd Toronto Ont \$84,288, Appin Solar Assoc Ltd Winnipeg Man \$32,830, Banque Fédérale de Développement Montréal Qué \$186,997, Biomass Combustion Ltd Canning NS \$34,929, Buchan Lawton Parent Ltd Ottawa Ont \$64,071, Canada Packers Inc Toronto Ont \$99,018, Canadian Cannery Ltd Burlington Ont \$112,113, Canadian Resourcecon Ltd Calgary Alta \$67,682, Cannery Machinery Ltd Simcoe Ont \$37,900, Canvis Consultants Ltd Kitchener Ont \$35,931, Centre de Recherche du Québec Industrielle Ste-Foy Qué \$83,577, Cresala Ugam Montréal Qué \$98,694, Deloitte Haskins & Sells Associates Toronto Ont \$58,382, Diet Care Ltd Don Mills Ont \$41,380, Diversified Research Labs Ltd Toronto Ont \$47,845, Dunlop Research Centre Mississauga Ont \$44,438, ECO Research Inc Pointe Claire Qué \$91,729, Entomological Society of Canada Ottawa Ont \$37,217, Forintek Canada Corp Ottawa Ont \$239,860, 474706 Ontario Ltd Waterford Ont \$177,836, Gemini Biochemical Research Ltd Calgary Alta \$68,805, Government of Canada—Supply and Services Canada Ottawa Ont \$121,453, Hygrade La Belle Ferrière Inc Montreal Qué \$68,510, Idema Ralph M Kanata Ont \$29,900, Inmarint Ltd Ottawa Ont \$36,447, Intera Environmental Consultants Calgary Alta \$44,422, MacLaren Engineers Planners and Scientists London Ont \$182,765, Manitoba Research Council Portage La Prairie Man \$45,655, Michael R Shifflett Ltd Arias Ont \$69,462, New Brunswick Research and Reproductivity Council Fredericton NB \$25,570, Norwest Feed Research Ltd Edmonton Alta \$51,234, Nova Scotia Research Dartmouth NS \$35,000, Ontario Research Foundation Mississauga Ont \$405,365, Paget Electronics Ltd Carleton Place Ont \$63,750, POS Pilot Plan Corporation Saskatoon Sask \$69,737, W Powrie Vancouver BC \$35,080, Research and Productivity Council Fredericton NB \$75,444, Roche Associés Ltée Ste-Foy Qué \$91,899, Saskatchewan Research Council Saskatoon Sask \$158,729, SDB Recherche Montmagny Qué \$27,104, Semicco Inc Ste Rosalie Qué \$60,000, Sodispro Technologie St Hyacinthe Qué \$49,837, Stake Technology Ltd Oakville Ont \$71,462, Sun Root Energy Ltd Orton Ont \$131,057, TES Ltd Ottawa Ont \$71,230, TG Bright & Co Ltd Niagara-on-the-Lake Ont \$33,853, Trust Général du Canada Québec Qué \$249,775, Unies Ltd Winnipeg Man \$74,279, Universités: Laval Qué \$177,502, Montréal Qué \$43,591, Universities of: Alberta Edmonton Alta \$63,599, British Columbia Vancouver BC \$550,108, Carleton Ottawa Ont \$58,715, Guelph Guelph Ont \$480,894, Laval Ste-Foy Qué \$87,607, Manitoba Winnipeg Man \$135,918, McGill Montreal Qué \$349,098, Memorial St John's Nfld \$35,584, New Brunswick Fredericton NB \$94,195, Nova Scotia Halifax NS \$156,756, Ottawa Ottawa Ont \$176,115, Québec Chicoutimi Qué \$133,089, Saskatchewan Saskatoon Sask \$271,730, Sherbrooke Sherbrooke Qué \$47,837, Toronto Toronto Ont \$490,963, Waterloo Waterloo Ont \$249,266, Western Ont London Ont \$135,063.

Professional services not elsewhere specified \$828,755—Government of Newfoundland and Labrador St John's Nfld \$55,561, Supply and Services Canada Ottawa Ont \$137,426, Treasury Board Ottawa Ont \$25,324, Hays and Williams Ltd Calgary Alta \$31,550, Ron Pulsifer Public Relations Kentville NS \$50,685, Synatta Ltd Thorold Ont \$27,429.

Other Services \$3,110,451

Contract administration—DSS (service charges) \$932.504

Contracted building cleaning \$581,474—Ambassador Building Maintenance Ltd Windsor Ont \$34,220, Contract 80 Kentville NS \$37,093, Janitorial Services Swift Current Sask \$74,850, Oxford Building Cleaning Winnipeg Man \$27,362, Pioneer Janitorial Services Pentticon BC \$73,030, Quik Caretaking Ltd Saskatoon Sask \$31,739, R & M Enterprises Lacombe Alta \$30,300, Rick's Building Maintenance Vancouver BC \$29,240, Team Cleaners Charlotte-tn PEI \$27,900, Thomassin et Fils Enr Québec Que \$44,405, Wallace Johnstone Fredericton NB \$36,450.

Data processing services and purchase of computer software, except for those purchased from other departments \$94,938

Hospitality \$96,782

Laundry, dry cleaning, and related services \$63,651

Membership fees \$12,871

Non-professional personal service contracts, not elsewhere specified
 \$242,209—BC Ministry of Agriculture and Food Victoria BC
 \$27,661, Ontario Dairy Herd Toronto Ont \$39,904.

Other real estate services (management, appraisal, etc.) \$34,545

Photography services except motion pictures \$32,904

Storage and warehousing \$114,830

Temporary help services \$229,444—Bradson Personnel Services Inc Ottawa Ont \$27,233, Manpower Personnel Services Ltd Ottawa Ont \$27,564, Pollack Personnel Ottawa Ont \$27,068, TES Contract Services Inc Toronto Ont \$43,305.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$627,298—Banfield Seguin Ltd Ottawa Ont \$38,701.

Other business services purchased from other government departments or programs \$47,001

AGRI-FOOD REGULATION AND INSPECTION PROGRAM
\$5,012,447

Accounting Services \$263

Accounting services, except Audit Services Bureau \$263

Engineering Services \$47,854

Architectural services \$18

Engineering consultants (construction) \$10,000

Engineering consultants (other) \$37,836

Health and Welfare Services \$3,911

Other health services, not elsewhere specified \$3,911

Legal Services \$100,235

Protection Services (Corps of Commissionaires, etc.) \$63,681

Protection services \$63,681—National Protective Service Co Ltd
Ottawa Ont \$29,353.

Scientific Services \$470,476

Scientific consultants \$65,119

Scientific services, excluding consultants \$405,357—Universities of: Guelph Guelph Ont \$44,427, Montreal Montreal Qué \$59,262, Saskatchewan Saskatoon Sask \$91,979.

AGRICULTURE—Continued**Training and Educational Services—Public Servants \$245,742**

Staff development and training—Public Service Commission \$69,957—Government of Canada—Public Service Commission Ottawa Ont \$69,957.

Training consultants \$39,477

Training of public servants—Other, including seminars \$7,349

Tuition fees and costs of attending courses not elsewhere specified \$128,959

Other Professional Services \$470,752

Data processing consultants \$51,985

Management consultants, except Bureau of Management Consulting \$104,132

Research contracts \$11,013

Professional services not elsewhere specified \$303,622—Encans d'Animaux de Québec St Romuald Qué \$28,930, Ferme Bermaska St Pie Qué \$45,430, Marché d'Animaux Talbot Princeville Qué \$35,227, Marché aux Bestiaux de Montréal Montréal Qué \$52,773.

Other Services \$3,609,533

Contract administration—DSS (service charges) \$328,897

Contracted building cleaning \$72,487

Data processing services and purchase of computer software, except for those purchased from other departments \$82,511—Canadian Seed Growers Assoc Ottawa Ont \$31,273.

Hospitality \$11,636

Laundry, dry cleaning, and related services \$730,590—Acme Linen Winnipeg Man \$36,903, Canadian Linen Supply: Calgary Alta \$73,584, Saskatoon Sask \$27,260, Fabric Care Edmonton Alta \$30,988, Drolet Saniforme Québec Qué \$30,507, Forest City Linen London Ont \$43,240, Hector Jolicoeur Inc Montréal Qué \$74,805, Leader Linen Supply Ltd Toronto Ont \$82,777, Nelson's Acme Linen Vancouver BC \$31,982, Nettoyeur Shefford Shefford Qué \$48,639.

Membership fees \$1,679

Non-professional personal service contracts, not elsewhere specified \$525,287

Photography services except motion pictures \$1,275

Storage and warehousing \$15,517

Temporary help services \$198,350—Harrington Temporary Services Ottawa Ont \$31,864, The 500 Selection Services Ltd Ottawa Ont \$35,777.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,639,083—BC Livestock: Kamloops Okanagan Falls William's Lake BC \$26,737, Edmonton Public Stockyards Edmonton Alta \$43,616, Encans d'Animaux de Québec St Romuald Qué \$31,165, Ferme Bermaska St Pie Qué \$43,001, Marché aux Bestiaux de Montréal Montréal Qué \$53,300, Marché d'Animaux Talbot Princeville Qué \$25,777, Richard McCorkell Enterprises Ltd Ottawa Ont \$44,015.

Other business services purchased from other government departments or programs \$2,221

AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND \$8,095,103**Training and Educational Services—Public Servants \$2,885**

Training consultants \$1,225

Tuition fees and cost of attending courses not elsewhere specified \$1,660

Other Professional Services \$299,393

Research contracts \$285,798—Can Test Ltd \$94,733, Lynn and Johnston Ltd \$95,460.

Professional services not elsewhere specified \$13,595

Other Services \$7,792,825

Contract administration—DSS (service charges) \$88,033—Supply and Services Ottawa Ont \$88,033.

Contracted building cleaning \$2,383

Data processing services and purchase of computer software except those purchased from other departments \$23,578

Hospitality \$265

Membership fees \$2,416

Photography services except motion pictures \$649,080—Mendelson Films Ltd Toronto Ont \$491,080, Photo Lambert Ltd Pointe aux Trembles Qué \$158,000.

Temporary help services \$2,381

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$7,024,689—Drug control services \$3,770,814—Can Test Ltd Vancouver BC \$971,512, Mann Testing Ltd Toronto Ont \$952,710, Lynn and Johnston Ltd Montréal Qué \$947,980, Racing Associations \$898,612; race patrol services \$3,245,536—Mendelson Films Ltd Toronto Ont 2,447,352, Photo Lambert Ltd Pointe aux Trembles Qué \$798,184; others \$8,339.

CANADIAN GRAIN COMMISSION PROGRAM \$189,866**Engineering Services \$12,458**

Engineering consultants (other) \$12,458

Health and Welfare Services \$193

Other health services, not elsewhere specified \$193

Legal Services \$163**Scientific Services \$1,600**

Scientific services, excluding consultants \$1,600

Training and Educational Services—Public Servants \$50,832

Training consultants \$3,432

Training of public servants—Other, including seminars \$5,342

Tuition fees and costs of attending courses not elsewhere specified \$42,058

Other Professional Services \$84,458

Management consultants, except Bureau of Management Consulting \$43,750

Professional services not elsewhere specified \$40,708—Deloitte Haskins and Sells Winnipeg Man \$28,734.

Other Services \$40,162

Contract administration—DSS (service charges) \$19,588

Data processing services and purchase of computer software, except for those purchased from other departments \$3,604

Hospitality \$1,860

Laundry, dry cleaning, and related services \$4,005

Membership fees \$2,252

AGRICULTURE—Concluded

Photography services except motion pictures \$1,121

Storage and warehousing \$45

Temporary help services \$1,636

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$5,974

Other business services purchased from other government departments or programs \$77

Canadian Dairy Commission \$2,486,537

Accounting Services \$268,368

Accounting and audit services—Audit Services Bureau, DSS \$96,491

Accounting services, except Audit Services Bureau \$171,877—Robert Beaudoin Montreal Que 79,834, Mallette Benoit Boulanger Rondeau Inc Montreal Que \$42,785, Raymond Chabot Martin Pare Associates \$41,076.

Legal Services \$11,546

Scientific Services \$84

Scientific services, excluding consultants \$84

Training and Educational Services—Public Servants \$8,228

Training of public servants—Other, including seminars \$875

Tuition fees and costs of attending courses not elsewhere specified \$7,353

Other Professional Services \$1,541,401

Management consultants, except Bureau of Management Consulting \$148,054—Mallette Benoit Boulanger Rondeau Inc Montreal Que \$35,290, Price Waterhouse Associates Toronto Ont \$112,764.

Research contracts \$1,375,103—Bromatech Consultants Inc Ville de Lemoyne Que \$39,786, Cardinal Biological Limited Toronto Ont 75,366, Dairy Bureau of Canada Toronto Ont \$263,063, Diversy Wyandotte Mississauga Ont \$72,259, Fraser Valley Milk Producers Association Vancouver BC \$58,022, Gay Lea Foods Guelph Ont \$34,126, Government of Canada—Supply and Services Hull Que \$48,073, L'Office des Producteurs de Lait du Québec Longueuil Que \$40,110, Ontario Milk Marketing Board Toronto Ont \$83,920, Q A Laboratories Limited Etobicoke Ont \$50,225, Universities of: Alberta Edmonton Alta \$33,498, British Columbia Vancouver B C \$258,496, Guelph Guelph Ont \$61,729, Laval Ste Foy Qué \$164,403, McGill Montreal Que \$28,788, Saskatchewan Saskatoon Sask \$39,707.

Professional services not elsewhere specified \$18,244

Other Services \$656,910

Contract administration—DSS (service charges) \$48,858

Data processing services and purchase of computer software, except for those purchased from other departments \$569,647—Price Waterhouse Associates Toronto Ont \$568,838.

Hospitality \$13,368

Membership fees \$309

Temporary help services \$20,638

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,944

Other business services purchased from other government departments or programs \$146

Canadian Livestock Feed Board \$55,795

Accounting Services \$18,714

Training and Educational Services—Public Servants \$1,381

Other Professional Services \$30,000

Management consultants, except Bureau of Management Consulting \$20,000

Research contracts \$10,000

Other Services \$5,700

Hospitality \$3,405

Membership fees \$1,558

Other business services \$737

COMMUNICATIONS \$73,396,099**Department \$45,421,349**

COMMUNICATIONS PROGRAM \$41,848,822

Accounting Services \$1,500

Accounting and audit services—Audit Services Bureau, DSS \$1,500

Engineering Services \$7,363,982

Engineering consultants (construction) \$1,315,447—Grieve Horner and Associates Inc Toronto Ont \$25,000, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$1,100,000, University of Waterloo Waterloo Ont \$25,470.

Engineering consultants (other) \$379,421—Canadian Broadcasting Corporation Ottawa Ont \$40,000, Intellitech Ottawa Ont \$27,658, MacDonald Dettwiler and Associates Ltd Richmond BC \$132,472, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$136,418.

Engineering services, not elsewhere specified \$5,669,114—ADGA Ltd Ottawa Ont \$361,795, Andrew Antenna Co Ltd Whitby Ont \$28,486, Antech Antenna Technologies Ltd Kirkland Que \$51,460, Dynacon Enterprises Ltd Thornhill Ont \$43,155, Hitech Canada Ltd Ottawa Ont \$63,080, Ian Martin Associates Toronto Ont \$254,454, I P Sharp Associates Ltd Toronto Ont \$148,803, Miller Communications Kanata Ont \$189,307, Norpak Ltd Kanata Ont \$42,204, Ottawa Mould Craft Ltd Ottawa Ont \$154,520, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$4,184,999.

Health and Welfare Services \$40

Other health services, not elsewhere specified \$40

Legal Services \$63,808

Protection Services (Corps of Commissionaires, etc.) \$450,103

Protection services \$450,103—Canadian Corps of Commissionaires Ottawa Ont \$450,103.

Scientific Services \$879,726

Scientific services, excluding consultants \$879,726—Ancon Space Technology Corp Thornhill Ont \$96,810, Miller Communications Kanata Ont \$40,000, Optotek Ltd Ottawa Ont \$137,590, Ottawa Mould Craft Ltd Ottawa Ont \$34,008, Roy Ball Associates Ltd Ottawa Ont \$66,527, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$272,127.

Training and Educational Services—Public Servants \$308,670

Purchase of training packages and courses \$2,323

COMMUNICATIONS—Continued

Staff development and training—Public Service Commission \$95,604—Public Service Commission of Canada Ottawa Ont \$69,205.

Training of public servants—Other, including seminars \$21,932

Tuition fees and costs of attending courses not elsewhere specified \$188,811

Other Professional Services \$21,802,082

Data processing consultants \$1,209,049—ADGA Ltd Ottawa Ont \$47,275, Cyrus Research Ltd Winnipeg Man \$35,000, Datacap Ltd Ottawa Ont \$213,948, Decalog Systems Ltd Nepean Ont \$29,520, Eidetik Systems Corp Kanata Ont \$94,799, Hickling Partners Inc Ottawa Ont \$62,055, Hitech Canada Ltd Ottawa Ont \$115,321, Honeywell Ltd Willowdale Ont \$41,400, I P Sharp Associate Ltd Toronto Ont \$29,376, Infomart Toronto Ont \$53,984, Intellitech Ottawa Ont \$163,923, MacDonald Dettwiler and Associates Ltd Richmond BC \$72,361, Miller Communications Kanata Ont \$62,276, Norpak Ltd Kanata Ont \$53,378, Roy Ball Associates Ltd Ottawa Ont \$46,984, The Genesys Group Ottawa Ont \$41,212, W E Thorpe Associates Ltd Ottawa Ont \$38,355.

Management consultants, except Bureau of Management Consulting \$8,631,135—ADGA Ltd Ottawa Ont \$33,903, Advisory Council for the Status of Women Moncton NB \$26,580, Automobile Protection Assoc Ottawa Ont \$41,996, Behavioural Team "A" Corp Toronto Ont \$35,417, Bonaventure Systems Inc Ottawa Ont \$39,450, Canadian Astronautics Ltd Ottawa Ont \$50,835, CERBO Informatique Inc Westmount Que \$40,642, CIRPA/ADISQ Foundation Toronto Ont \$148,500, CPER Management Consulting Ltd Ottawa Ont \$56,287, David Shaw Oxford Mills Ont \$40,446, DPA Consulting Ltd Ottawa Ont \$28,146, Federation of Saskatchewan Indians and the Bank of Nova Scotia Saskatoon Sask \$90,000, Francis Spiller Associates Nepean Ont \$39,932, Gestinfo Inc Westmount Que \$47,337, Gordon and Elliott Toronto Ont \$85,812, Greater Vancouver Information and Referral Services Vancouver BC \$42,200, Hickling Partners Inc Ottawa Ont \$105,550, Hitech Canada Ltd Ottawa Ont \$32,613, Infomart Toronto Ont \$304,427, Intellitech Ottawa Ont \$124,393, Inuit Tapiristat of Canada Ottawa Ont \$25,775, M A Electronics Canada Ltd Mississauga Ont \$59,420, McMaster University Hamilton Ont \$30,145, Meredith and Finlayson Ottawa Ont \$58,602, Ministry of State for Development Ottawa Ont \$40,000, Nordicity Group Ltd Ottawa Ont \$90,575, Norpak Ltd Kanata Ont \$36,125, Northern Native Broadcasting Whitehorse YT \$38,469, Peat Marwick and Partners Ottawa Ont \$42,767, Quasar Systems Ltd Ottawa Ont \$114,865, Sharon Professional Services Ottawa Ont \$107,841, Sonoptic Media and Communications Corporation Perth Ont \$76,291, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$2,864,924, Systemhouse Ltd Ottawa Ont \$64,950, The Genesys Group Ottawa Ont \$174,013, Woods Gordon Management Consultants Toronto Ont \$192,846.

Research contracts \$8,685,900—Andrew T Schindler and Associates Inc Ottawa Ont \$26,300, Carleton University Ottawa Ont \$98,564, Clarke Dunfield Inc Kanata Ont \$73,569, C V W Armstrong Consultants Ltd \$30,000, Dynacore Enterprises Ltd Thornhill Ont \$73,511, McGill University Montreal Que \$54,402, Microtel Pacific Research Ltd Burnaby BC \$46,270, Norpak Ltd Kanata Ont \$115,141, Philip A Lapp Ltd Toronto Ont \$50,588, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$6,250,000, University of Manitoba Winnipeg Man \$33,867, Universities of: Ottawa Ottawa Ont \$70,642, Toronto Toronto Ont \$247,596, Sherbrooke Sherbrooke Que \$55,714.

Professional services not elsewhere specified \$3,275,998—Canadian Broadcasting Corporation Ottawa Ont \$2,602,333, MacDonald Dettwiler and Associates Ltd Richmond BC \$44,437, Telesat Canada Ottawa Ont \$275,710, W E Thorpe Associates Ottawa Ont \$84,588.

Other Services \$10,978,911

Contract administration—DSS (service charges) \$1,900,780

Contracted building cleaning \$250,157—Service Star Building Cleaning Inc Ottawa Ont \$81,886.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,124,931—AI Data Services Ltd Ottawa Ont \$112,726, AES Data Inc Montreal Que \$27,473, Canada Systems Group Ltd Ottawa Ont \$306,073, Canadian Astronautics Ltd Ottawa Ont \$131,678, Computel Systems Ltd Ottawa Ont \$967,174, Computrex Centres Ltd Calgary Alta \$28,308, Comshare Rexdale Ont \$74,183, Datacrown Willowdale Ont \$146,501, Prior Data Sciences Ltd Ottawa Ont \$57,492, W E Thorpe Associates Ltd Ottawa Ont \$153,682.

Data processing services purchased from other government departments or programs \$29,282

Hospitality \$61,983

Laundry, dry cleaning, and related services \$1,559

Membership fees \$49,083

Non-professional personal service contracts, not elsewhere specified \$276,111—D B Biggs Kanata Ont \$29,000, Helmer Associates Ottawa Ont \$36,265.

Photography services except motion pictures \$28,512

Storage and warehousing \$213

Temporary help services \$627,065—Bradson Personnel Ottawa Ont \$26,185, Darke Interim Ottawa Ont \$45,847, Harrington Personnel Ottawa Ont \$27,685, Kelly Services Ltd Ottawa Ont \$31,606, Quantum Management Montreal Que \$142,522, Selective Placements Ottawa Ont \$33,889, Service Star Building Cleaning Inc Ottawa Ont \$58,041, Victor Temporary Services Ottawa Ont \$51,765.

Transfer of costs for professional and special services expenditures between appropriations \$5,603,102—Charges from other appropriations \$5,571,908—Energy Mines and Resources Canada Ottawa Ont \$462,000, Hitech Canada Ltd Ottawa Ont \$40,267, Honeywell Ltd Willowdale Ont \$2,247,605, National Defence Headquarters Ottawa Ont \$80,000, Norpak Ltd Kanata Ont \$31,430, Supply and Services Audit Services Bureau \$94,268; recovery of incremental costs from other appropriations \$31,194.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$26,133

COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND \$1,284,358

Engineering Services \$23,470

Engineering consultants (other) \$23,470

Training and Educational Services—Public Servants \$51,390

Purchase of training packages and courses \$559

Staff development and training—Public Service Commission \$12,074

Training of public servants—Other, including seminars \$2,544

Tuition fees and costs of attending courses not elsewhere specified \$36,213

Other Professional Services \$135,289

Data processing consultants \$19,699

COMMUNICATIONS—Continued

Management consultants, except Bureau of Management Consulting \$86,395

Research contracts \$2,173

Professional services not elsewhere specified \$27,022

Other Services \$1,074,209

Contract administration—DSS (service charges) \$62,538—Government of Canada Department of Supply and Services Ottawa Ont \$62,538.

Contracted building cleaning \$792

Data processing services and purchase of computer software, except for those purchased from other departments \$399,784—Data-crown Willowdale Ont \$158,584, IBM Canada Don Mills Ont \$174,674, Real Time Data Pro Don Mills Ont \$47,463.

Hospitality \$71

Membership fees \$970

Non-professional personal service contracts, not elsewhere specified \$600

Photography services except motion pictures \$418,409—Canadian Government Printing Office Department of Supply and Services Ottawa Ont \$415,134.

Temporary help services \$115,641—Quantum Management Montreal Que \$43,716.

Transfer of costs for professional and special services expenditures between appropriations \$75,317—Charges from other appropriations \$75,317—Canadian Government Printing Office Department of Supply and Services Ottawa Ont \$75,317.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$87

ARTS AND CULTURE PROGRAM \$2,288,169

Engineering Services \$118

Engineering services, not elsewhere specified \$118

Legal Services \$95,602

Protection Services (Corps of Commissionaires, etc.) \$372

Scientific Services \$232

Scientific consultants \$232

Training and Educational Services—Public Servants \$11,452

Purchase of training packages and courses \$31

Staff development and training—Public Service Commission \$7,248

Training of public servants—Other, including seminars \$458

Tuition fees and costs of attending courses not elsewhere specified \$3,715

Other Professional Services \$1,226,714

Data processing consultants \$963

Management consultants, except Bureau of Management Consulting \$1,112,798—CPER Management Consulting Ltd Ottawa Ont \$39,499, Econalysis Consulting Services Inc Toronto Ont \$59,005, Les Productions Nadis Ltée Ottawa Ont \$42,567, RES Policy Research Inc Ottawa Ont \$91,188, The Canada Council Ottawa Ont \$80,513.

Research contracts \$5,000

Professional services not elsewhere specified \$107,953

Other Services \$953,679

Contract administration—DSS (service charges) \$36,040

Data processing services and purchase of computer software, except for those purchased from other departments \$53,088

Hospitality \$26,394

Membership fees \$603

Non-professional personal service contracts, not elsewhere specified \$320,470

Photography services except motion pictures \$2,076

Temporary help services \$126,204—Barbara Personnel Ottawa Ont \$38,406.

Transfer of costs for professional and special services expenditures between appropriations \$356,153—Charges from other appropriations \$356,153—Danielle Sauvage Montreal Que \$25,000.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) \$32,651

Canadian Radio-television and Telecommunications Commission \$1,640,568

Legal Services \$160,400

Legal services \$160,400—Dicks Dicks & Walton Corner Brook Nfld \$32,086.

Protection Services (Corps of Commissionaires, etc.) \$109,694

Protection services \$109,694—Canadian Corps of Commissionaires Ottawa Ont \$109,371.

Training and Educational Services—Non-Public Servants \$44,415

Education: university and college \$44,415

Training and Educational Services—Public Servants \$7,909

Staff development and training—Public Service Commission \$7,909

Other Professional Services \$757,471

Data processing consultants \$44,029

Management consultants, except Bureau of Management Consulting \$575,560—John Doherty and Company Ottawa Ont \$50,400.

Management consulting services—Bureau of Management Consulting, DSS \$840

Research contracts \$137,042—Donald R Gordon Waterloo Ont \$32,086, William H Melody Burnaby BC \$38,118.

Other Services \$560,679

Contract administration—DSS (service charges) \$25,823

Data processing services and purchase of computer software, except for those purchased from other departments \$208,565—Canada Systems Group Ltd Ottawa Ont \$152,600, Comshare Ottawa Ont \$42,634.

Hospitality \$10,386

Membership fees \$123,074—B B M Bureau of Measurement Toronto Ont \$79,500.

Non-professional personal service contracts, not elsewhere specified \$109,712—Joan Harcourt Kingston Ont \$35,060.

Storage and warehousing \$3,607

COMMUNICATIONS—Continued

Temporary help services \$20,519

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$58,993—Reporting services \$27,160; other services \$31,833.

National Film Board \$10,576,064

Protection Services (Corps of Commissionaires, etc.) \$258,796

Protection services \$258,796—Canadian Corps of Commissionaires Montreal Que \$233,301.

Training and Educational Services—Public Servants \$113,074

Tuition fees and costs of attending courses not elsewhere specified \$113,074

Other Professional Services \$1,328,487

Management consultants, except Bureau of Management Consulting \$159,528—Conseillers en Gestion et Informatique Montreal Que \$129,517, Audit Services Bureau of Supply and Services Canada Ottawa Ont \$30,011.

Professional services not elsewhere specified \$1,168,959—Canadian Film Institute Ottawa Ont \$60,000, Travaux Publics Canada Montreal Que \$35,115, Ducros Meilleur Roy & Associés Montreal Que \$27,857, Intercontinental Consultants Montreal Que \$25,000, Isteq Limited Hamilton Ont \$40,040, Peac Developments Toronto Ont \$32,000.

Other Services \$8,875,707

Hospitality \$131,723

Motion picture production and distribution \$8,528,424—Norma Bailey Winnipeg Man \$30,000, Alain Dostie Montreal Que \$25,300, Ian Elkin Winnipeg Man \$25,000, Jacques Gagné Montreal Que \$35,450, Les Studios Potterton Inc Montreal Que \$25,000, Petra Film Production Associates Vancouver BC \$35,500, Gail Singer Toronto Ont \$30,800, Nielsen Ferns Toronto Ont \$120,288, AV Plus Inc Hull Que \$79,781, ABS Productions Ltd Dartmouth NS \$34,497, Atkinson Film-Arts Ltd Ottawa Ont \$71,843, Advantage Productions Inc Montreal Que \$28,832, Bomi Videotape Productions Ottawa Ont \$60,116, Calibre Communications Ltd Ottawa Ont \$56,465, Canadian Film Institute Ottawa Ont \$96,906, Carleton Productions Ltd Ottawa Ont \$28,326, Communico Associates Ottawa Ont \$69,084, Crawley Films Ltd Ottawa Ont \$163,652, Credo Group Ltd Winnipeg Man \$55,000, Film Arts Ltd Toronto Ont \$30,139, Films Stock Ltée Montreal Que \$42,132, Frame 30 Production Ltd Edmonton Alta \$35,000, Gary Nichol & Associates Limited Ottawa Ont \$38,901, Glen-Warren Productions Limited Toronto Ont \$44,016, Haig-King Film Arts Ltd Toronto Ont \$27,559, Hinds Brian and Associates Limited Ottawa Ont \$41,735, Hyde Park Film Productions Toronto Ont \$50,000, Imago Prod Associates Inc Ottawa Ont \$32,940, Infield Productions Ltd Toronto Ont \$45,797, International Psychomedia Vancouver BC \$108,000, Inuit Broadcasting Corporation Ottawa Ont \$40,774, JPL Productions Inc Montreal Que \$74,148, Kay Spicer & Associates Toronto Ont \$47,728, Kickinghorse Productions Ltd Edmonton Alta \$32,719, Lambert LePage Labbe Inc Montreal Que \$60,348, Lauron Productions Ltd Toronto Ont \$142,575, M & M Productions Ltd Toronto Ont \$109,473, Media Alternative Carp Ont \$26,579, Mowat Film Productions Ottawa Ont \$26,394, Nimbus Films Ltd Halifax NS \$55,950, Noreen Young Productions Inc Ottawa Ont \$78,622, Productions Avantage Inc Montreal Que \$57,695, Productions Cinégraphie Inc Sillery Que \$40,137, Productions La Sterne Inc Montreal Que \$30,000, R Charbonneau Sound Inc Ottawa Ont \$27,880, Ranson Photographers Ltd Edmonton Alta \$40,755, Roll Frame Film Productions Ottawa Ont \$25,644, SDA Productions Ltée Montreal Que \$85,898, Seaton Findlay Production Ltd Ottawa Ont \$29,265, Sky Works Toronto Ont \$50,000,

Sunrise Films Ltd Toronto Ont \$83,168, Terry Cochrane Image Projection Ottawa Ont \$82,395, Tinsel Media Productions Ltd Edmonton Alta \$40,005, TV Ontario Toronto Ont \$180,570, Via Le Monde Canada Inc Montreal Que \$33,000, VTR Productions Ltd Toronto Ont \$80,315, Westminster Films Limited Toronto Ont \$42,114, Normand Roger Montreal Que \$33,548.

Photography services except motion pictures \$138,025

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$77,535

National Library \$4,767,192

Training and Educational Services—Public Servants \$124,514

Purchase of training packages and courses \$2,750

Staff development and training—Public Service Commission \$41,730

Training of public servants—Other, including seminars \$14,213

Tuition fees and costs of attending courses not elsewhere specified \$65,821

Other Professional Services \$1,122,649

Data processing consultants \$337,545—Canada Systems Group Mississauga Ont \$118,494, Quasar Systems Ltd Ottawa Ont \$79,000, Systems and Software Consultants Ottawa Ont \$42,221.

Management consultants, except Bureau of Management Consulting \$23,250

Research contracts \$24,674—Researchers \$24,674.

Professional services not elsewhere specified \$737,180—Canadian Institute for Historical Microreproduction Ottawa Ont \$243,870, Computer Gateways Ottawa Ont \$58,722, Infomart Toronto Ont \$31,200, Canadian Government Photo Centre Ottawa Ont \$32,735, Peat Marwick and Partners Ottawa Ont \$42,000, Supply and Services Printing Hull Que \$85,431, Public Archives Ottawa Ont \$44,367, Spencer Garry Consultants Campbellford Ont \$37,485; cataloguers \$67,609; designers \$3,086.

Other Services \$3,520,029

Contract administration—DSS (services charges) \$145,298

Data processing services and purchase of computer software, except for those purchased from other departments \$323,347—Datacrown Inc Willowdale Ont \$100,588, University of Laval Quebec Que \$30,906, York University Downsview Ont \$26,057, Supply and Services Hull Que \$95,545.

Data processing services purchased from other government departments or programs \$2,374,838—National Research Council Ottawa Ont \$2,372,024.

Hospitality \$48,977

Membership fees \$20,344

Temporary help services \$102,829—MacDonald and Brisson Ottawa Ont \$37,391, Pollack Personnel Ottawa Ont \$37,827.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$137,042—University of Toronto Toronto Ont \$33,342; custom brokers charges \$9,061.

Other business services purchased from other government departments or programs \$367,354—Purchase of microfilm copies—Public Archives Ottawa Ont \$249,057, National Research Council Ottawa Ont \$34,022, Supply and Services Hull Que \$53,871.

COMMUNICATIONS—Continued

National Museums of Canada \$6,767,186

Engineering Services \$82,938

Architectural services \$80,639—A R A Consultants Toronto Ont \$32,670, The Bobrow Fieldman Group Ottawa Ont \$25,497.

Engineering consultants (other) \$2,299

Protection Services (Corps of Commissioners, etc.) \$1,272,981

Protection services \$1,272,981—National Protective Services Ottawa Ont \$826,364, Canadian Corps of Commissioners Ottawa Ont \$444,110.

Scientific Services \$7,795

Scientific consultants \$7,795

Training and Educational Services—Public Servants \$167,299

Staff development and training—Public Service Commission \$37,811—Public Service Commission Staff Training Courses Ottawa Ont \$31,423.

Training of public servants—Other, including seminars \$129,488—Devcom Systems Montreal Que \$31,694.

Other Professional Services \$1,494,021

Management consultants, except Bureau of Management Consulting \$415,248—Supply and Services Canada Audit Services Ottawa Ont \$73,631, ARA Consultants Toronto Ont \$33,750, Rourke Bourbonnais Montreal Que \$66,909, Touche Ross & Co Ottawa Ont \$62,830, Pichard Mallette & Assoc Hull Que \$31,575.

Management consulting services—Bureau of Management Consulting, DSS \$39,203

Research contracts \$1,033,399—N Adair Ottawa Ont \$27,504, G S Young Ottawa Ont \$25,208, I T MacMurray Ottawa Ont \$30,269.

Professional services not elsewhere specified \$6,171

Other Services \$3,742,152

Contract administration—DSS (service charges) \$136,801

Data processing services and purchase of computer software, except for those purchased from other departments \$598,259—Control Data Canada Ltd Mississauga Ont \$171,892, Sharon Professional Services Ltd Ottawa Ont \$209,076, Utlas Toronto Ont \$26,186.

Data processing services purchased from other government departments or programs \$5,868

Hospitality \$76,677

Laundry, dry cleaning, and related services \$11,016

Membership fees \$96,216—Parks Canada Ottawa Ont \$39,362.

Motion picture production and distribution \$6,712

Non-professional personal service contracts, not elsewhere specified \$74,264

Photography services except motion pictures \$172,369—Canadian Gov't Photo Centre Ottawa Ont \$102,448.

Storage and warehousing \$3,015

Temporary help services \$336,907—Victor Temporary Services Ottawa Ont \$30,286, MacDonald & Brissson Ottawa Ont \$30,408, Pollack Personnel Ottawa Ont \$42,792, T E S Contract Services Toronto Ont \$34,773, Kelly Services Toronto Ont \$35,023.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,217,187—Trustees fees \$66,468; lecture services \$37,065; design and display services \$122,789; fabrication services \$28,850; care and cleaning exhibits \$17,191; restoration display

\$110,596; restoration works of art \$63,275; guide services \$107,716; cataloguing services \$228,804; curatorial services \$136,142; insurance \$75,797; custom and brokerage fees \$21,395; bookbinding services \$5,375; maintenance services \$120,033—Harrington Marketing Ltd Ottawa Ont \$29,293, MacDonald & Brissson Ottawa Ont \$32,791; other fees and services \$1,075,691—Harold Goodwin Ottawa Ont \$433,785, Theodore Poulos Ottawa Ont \$28,250, H V Danks Ottawa Ont \$36,108, MacDonald & Brissson Ottawa Ont \$35,134.

Other business services purchased from other government departments or programs \$6,861

Public Archives \$3,787,948

Accounting Services \$113,676

Accounting and audit services—Audit Services Bureau, DSS \$113,676

Engineering Services \$1,566

Engineering services, not elsewhere specified \$1,566

Protection Services (Corps of Commissioners, etc.) \$564,214

Protection services \$564,214—Canadian Corps of Commissioners Ottawa Ont \$543,647.

Training and Educational Services—Public Servants \$171,641

Purchase of training packages and courses \$3,424

Staff development and training—Public Service Commission \$96,073

Training of public servants—Other, including seminars \$65,055

Tuition fees and costs of attending courses not elsewhere specified \$7,089

Other Professional Services \$902,035

Data processing consultants \$43,742—Infomart Inc Ottawa Ont \$35,030.

Management consultants, except Bureau of Management Consulting \$30,258

Management consulting services—Bureau of Management Consulting, DSS \$17,764

Research contracts \$14,252—Researchers \$14,252.

Professional services not elsewhere specified \$796,019—Cartographic Research Service Ottawa Ont \$39,885, Canadian Film Institute Ottawa Ont \$50,000, A L Diger Ottawa Ont \$27,300, Media Sécurité Inc Montreal Que \$40,474, National Film Board Montreal Que \$96,507, University of Saskatchewan Saskatoon Sask \$30,276, University of British Columbia Vancouver BC \$31,826; cataloguers \$44,845—Media Sécurité Inc Montreal Que \$32,175.

Other Services \$2,034,816

Contract administration—DSS (service charges) \$184,565

Contracted building cleaning \$972

Data processing services and purchase of computer software, except for those purchased from other departments \$471,944—Comshare Ltd Rexdale Ont \$105,954, Computer Systems Ltd Ottawa Ont \$177,109, Canadian Systems Group Ottawa Ont \$114,222, Carleton University Ottawa Ont \$27,331.

Data processing services purchased from other government departments or programs \$480,914—Supply and Services Canada Hull Que \$472,483.

Hospitality \$23,392

COMMUNICATIONS—Concluded

Laundry, dry cleaning, and related services \$2,918

Membership fees \$26,632

Non-professional personal service contracts, not elsewhere specified \$31,529

Storage and warehousing \$82

Temporary help services \$157,296—MacDonald and Brisson Ottawa Ont \$90,755.

Other business services except those purchased from other government departments or programs (excluding any printed matter or publications) \$503,198—Cartographic Research Services Ottawa Ont \$50,205, Ernst and Whinney Ottawa Ont \$27,701, Graphic Films Ltd Ottawa Ont \$44,490, Photoquip Ltd Ottawa Ont \$175,000, Robert Allen Toronto Ont \$27,292; custom broker charges \$26,440—Peace Bridge Brokerage Ltd Fort Erie Ont \$26,077.

Other business services purchased from other government departments or programs \$151,374—Canadian Broadcasting Corp Ottawa Ont \$132,497.

Social Sciences and Humanities Research Council \$435,792

Training and Educational Services—Non-Public Servants \$11,641

Education: elementary, secondary, and special (including vocational) \$11,641

Training and Educational Services—Public Servants \$15,759

Staff development and training—Public Service Commission \$13,822

Training of public servants—Other, including seminars \$1,937

Other Professional Services \$154,965

Management consultants, except Bureau of Management Consulting \$48,034

Research contracts \$106,931—Program evaluation \$106,931.

Other Services \$253,427

Data processing services and purchase of computer software, except for those purchased from other departments \$43,678

Hospitality \$4,135

Membership fees \$13,260

Temporary help services \$25,826

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$166,528—T H B Symons Peterborough Ont \$33,000.

CONSUMER AND CORPORATE AFFAIRS \$18,533,240

Department \$18,161,218

Accounting Services \$2,110

Accounting services, except Audit Services Bureau \$2,110

Health and Welfare Services \$30

Welfare services \$30

Legal Services \$2,282,095

Legal services \$2,282,095—Banak LA Toronto Ont \$33,713, Blake and Co Toronto Ont \$40,070, Blake Cassells and Graydon Toronto Ont \$81,664, Cornell Pelcovits and Brenner Washington DC

\$31,827, Campbell Godfrey and Lewthas Toronto Ont \$109,654, Desjardins Ducharme Desjardins and Bourque Montreal Que \$161,487, Goodwin Deblois et Associes Québec Que \$26,339, Gowlins and Henderson Ottawa Ont \$901,332, Halley Hunt St John's Nfld \$26,473, Innes Bossé and Mills Moncton NB \$25,753, Johnston and Buchan Ottawa Ont \$80,776, JW Wilson and Associates Inc Washington DC \$32,771, Lang Michener Cranston Farguharson and Wright Toronto Ont \$159,067, McCaffrey and Co Calgary Alta \$189,623, MacDonald Thomas D Ottawa Ont \$35,572, Pateras and Tezzani Montreal Que \$39,549.

Protection Services (Corps of Commissionaires, etc.) \$90,868

Protection services \$90,868—Canadian Corps of Commissionaires Ottawa Ont \$59,390.

Scientific Services \$6,143,214

Scientific services, excluding consultants \$6,143,214—Acres Consulting Services Niagara Falls Ont \$359,224, Air Quality Research International Inc Berkeley Cal \$696,490, Angus Reed and Assoc Ltd Winnipeg Man \$26,650, MK Burkowicz and Assoc Thornhill Ont \$27,000, IEC Beak Analytical Services Mississauga Ont \$99,370, Canada Mortgage and Housing Ottawa Ont \$1,352,487, Canada Market Research Ltd Toronto Ont \$48,500, Concord Scientific Corporations Downsview Ont \$174,621, CPER Management Consulting Inc Ottawa Ont \$71,000, Demand Research Consultants Inc Ottawa Ont \$25,942, Didak Management Services Ltd Ottawa Ont \$769,447, Geotrec St John's Nfld \$339,653, WS Kubinski and Assoc Ltd Toronto Ont \$25,250, BH Levelton and Assoc Ltd Vancouver BC \$108,562, National Testing Laboratories Ltd Winnipeg Man \$195,914, Ontario Research Foundation Mississauga Ont \$65,110, Peat Marwick and Partners Ottawa Ont \$78,850, Purdy Crawford Toronto Ont \$25,000, Synthos Special Services Inc Ottawa Ont \$37,450, Technitrol Canada Ltd Dorval Que \$562,139, United Technology and Science Inc Toronto Ont \$201,795, University of Guelph Guelph Ont \$25,129, University of Western Ontario London Ont \$27,000.

Training and Educational Services—Non-Public Servants \$17,478

Education: elementary, secondary, and special (including vocational) \$17,478

Training and Educational Services—Public Servants \$267,410

Staff development and training—Public Service Commission \$101,770—Public Service Commission Ottawa Ont \$86,383.

Training of public servants—Other, including seminars \$42,540

Tuition fees and costs of attending courses not elsewhere specified \$123,100—Caron Gerard School of Languages Vanier Ont \$27,895.

Other Professional Services \$4,863,185

Data processing consultants \$123,444—Hospital Medical Records Institute Don Mills Ont \$105,000.

Management consultants, except Bureau of Management Consulting \$1,438,482—Bailey and Rose Ltd Ottawa Ont \$60,533, Bonaventure Design and Programming Ltd Ottawa Ont \$55,335, Kirby Brant Watertown WI \$34,715, Dannis Mfg Ltd Ottawa Ont \$33,605, DSS Ottawa Ont \$83,797, Ourscan Group Inc Ottawa Ont \$139,616, Project Techniques Ltd Richmond Ont \$48,771, Sobeco Inc Montreal Que \$47,000, Synthos Special Services Inc Ottawa Ont \$25,000, Sysnovators Ltd Nepean Ont \$45,638, Systemhouse Ltd Ottawa Ont \$419,106, Westerlund Emond Ltd Toronto Ont \$29,900, James F Whipp Nepean Ont \$57,198.

Management consulting services—Bureau of Management Consulting, DSS \$58,463—DSS Ottawa Ont \$58,463.

Professional services not elsewhere specified \$3,242,796—Bureau International de Metrologie Légal Paris France \$35,556, Canada

CONSUMER AND CORPORATE AFFAIRS—Concluded

Consulting Group Inc Toronto Ont \$70,195, Canadian Home Economics Assoc Toronto Ont \$26,224, Canadian Trend Report Montreal Que \$34,500, Centre de Recherche Industrielle du Québec Ste Foy Que \$61,252, Computel Systems Ltd Ottawa Ont \$148,776, Consumer Assoc of Canada Ottawa Ont \$28,528, Decision Research Consultants Winnipeg Man \$27,900, EM Ludwick and Assoc Winnipeg Man \$44,300, Manitoba Research Council Winnipeg Man \$82,455, Multi Resco Inc Outremont Que \$49,000, National Film Board Ottawa Ont \$48,629, Paramedia Enr Montreal Que \$66,235, Participation Toronto Ont \$40,000, Province of Alberta Edmonton Alta \$112,700, Province of British Columbia Victoria BC \$105,022, Province of NB St John NB \$36,956, Province of Newfoundland St John's Nfld \$50,613, Province of Prince Edward Island Charlottetown PEI \$40,172, Province of Saskatchewan Regina Sask \$52,135, Service de Contrôle des Nouvelles de Radio TV Dorval Que \$25,156, Thomas Communications Ltd Halifax NS \$74,360, Warwick Bradshaw Inc Toronto Ont \$149,000.

Other Services \$4,494,828

Contract administration—DSS (service charges) \$534,558—DSS Ottawa Ont \$530,988.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,090,988—Canada Systems Group Mississauga Ont \$783,181, Comshare Ltd Ottawa Ont \$51,541, DSS Ottawa Ont \$75,988, Multiple Access Division Don Mills Ont \$28,856, Pergamon of Canada Ltd Willowdale Ont \$49,593.

Data processing services purchased from other government departments or programs \$19,187

Hospitality \$79,713

Laundry, dry cleaning, and related services \$6,249

Membership fees \$59,859

Non-professional personal service contracts, not elsewhere specified \$642

Photography services except motion pictures \$15,052

Storage and warehousing \$7,209

Temporary help services \$1,063,817—Action Personnel Ottawa Ont \$62,124, Bradson Personnel Service Inc Ottawa Ont \$43,962, Harrington Temporary Services Ottawa Ont \$26,642, The Job Farm Ottawa Ont \$31,039, Kelly Services Ltd Ottawa Ont \$45,970, Manpower Services Ottawa Ont \$50,164, Office Overload Montreal Que \$28,192, Quantum Management Services Ltd Ottawa Ont \$40,836, Selective Placements Ltd Ottawa Ont \$136,903, The 500 Selection Services Ltd Ottawa Ont \$117,059, Total Employment Services Inc Toronto Ont \$44,865, Victor Temporary Services Ottawa Ont \$85,366.

Transfer of costs for professional and special services expenditures between appropriations \$5,006—Charges from other appropriations \$5,006.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,600,241—Banfield Seguin Advertising Ltd Ottawa Ont \$31,061, Canadian Standards Board Ottawa Ont \$546,042, Calgary Consumer Help Calgary Alta \$25,000, Consumer Contract Ltd Willowdale Ont \$41,900, Correctional Service of Canada Ottawa Ont \$107,334, Demand Research Consultants Inc Ottawa Ont \$26,416, Decision Research Ltd Winnipeg Man \$28,000, Emerson Electric Canada Markham Ont \$94,865, Gestion Mizi Inc Cape Rouge Que \$33,819, ICG Gaz Liquide Inc Ville Ste Catherine Que \$49,150, Imar Compressor Inc Richmond BC \$71,386, Yorkton Consumer Help Yorkton Sask \$25,000.

Other business services purchased from other government departments or programs \$12,307

Restrictive Trade Practices Commission \$372,022

Legal Services \$206,716

Legal services \$206,716—Lang Michener Cranston Farguharson & Wright Toronto Ont \$191,892.

Scientific Services \$12,774

Scientific services, excluding consultants \$12,774

Training and Educational Services—Public Servants \$655

Staff development and training—Public Service Commission \$280

Tuition fees and costs of attending courses not elsewhere specified \$375

Other Professional Services \$113,770

Management consultants, except Bureau of Management Consulting \$29,438—LA Couture Ottawa Ont \$29,438.

Professional services not elsewhere specified \$84,332—S McKillips Ottawa Ont \$30,113.

Other Services \$38,107

Contract administration—DSS (service charges) \$447

Hospitality \$63

Laundry, dry cleaning, and related services \$60

Non-professional personal service contracts, not elsewhere specified \$257

Temporary help services \$5,273

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$31,761

Other business services purchased from other government departments or programs \$246

ECONOMIC DEVELOPMENT \$1,528,130**Ministry of State \$1,176,913**

Accounting Services \$39,182

Accounting and audit services—Audit Services Bureau, DSS \$39,182

Protection Services (Corps of Commissioners, etc.) \$119,104

Protection services \$119,104—Canadian Corps of Commissioners Ottawa Ont \$119,104.

Training and Educational Services—Public Servants \$50,710

Staff development and training—Public Service Commission \$8,570

Training of public servants—Other, including seminars \$6,766

Tuition fees and costs of attending courses not elsewhere specified \$35,374—Conference registration fees \$35,374.

Other Professional Services \$479,869

Management consultants, except Bureau of Management Consulting \$255,724—Mack Erb Consulting Ltd Ottawa Ont \$62,662, Monk Communications Associates Ottawa Ont \$35,680, Sealand Management Consulting Ltd Charlottetown PEI \$27,825.

Management consulting services—Bureau of Management Consulting, DSS \$54,145

Research contracts \$169,852—Personal service contracts \$79,426—R Banta Calgary Alta \$79,426.

ECONOMIC DEVELOPMENT—Concluded

Professional services not elsewhere specified \$148

Other Services \$488,048

Contract administration—DSS (service charges) \$58,870

Data processing services and purchase of computer software, except for those purchased from other departments or programs \$15,808

Data processing services purchased from other departments or programs \$1,000

Hospitality \$49,496

Membership fees \$1,918

Storage and warehousing \$11,359

Temporary help \$309,674

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$39,923

Northern Pipeline Agency \$351,217

Accounting Services \$16,045

Accounting services, except Audit Services Bureau \$16,045

Legal Services \$2,459

Protection Services (Corps of Commissionaires, etc.) \$5,223

Scientific Services \$18,292

Scientific services, excluding consultants \$18,292

Training and Educational Services—Public Servants \$46,934

Training of public servants—Other, including seminars \$45,576—Seminar and conference registration fees \$17,575; relocation counselling \$28,001—Dexter Mastel Prokosch Associates Ltd Calgary Alta \$25,001.

Tuition fees and costs of attending courses not elsewhere specified \$1,358—Reimbursement to employees for course attendance \$1,358.

Other Professional Services \$89,483

Data processing consultants \$16,234

Management consultants, except Bureau of Management Consulting \$61,124—Yukon Government Whitehorse YT \$25,000.

Professional services not elsewhere specified \$12,125—Advisory councils \$12,125.

Other Services \$172,781

Contract administration—DSS (service charges) \$7,560

Data processing services and purchase of computer software, except for those purchased from other departments \$30,169

Hospitality \$12,027

Membership fees \$1,115

Non-professional personal service contracts, not elsewhere specified \$88,803—Gilhooly F Ottawa Ont \$28,643, MacDonald B Ottawa Ont \$48,654.

Photography services except motion pictures \$4,165

Temporary help services \$3,965

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$24,369—Translation services \$7,463; press and reporting services \$3,890; miscellaneous \$13,216.

Other business services purchased from other government departments or programs \$408—Fleet management \$73; photographic services \$335.

**EMPLOYMENT AND IMMIGRATION
\$548,999,196**

Department \$3,166,902

DEPARTMENTAL ADMINISTRATION PROGRAM \$3,166,902

Training and Educational Services—Public Servants \$40,297

Staff development and training—Public Service Commission \$25,105

Training of public servants—Other, including seminars \$415

Tuition fees and costs of attending courses not elsewhere specified \$14,777—EDP training \$1,655; language training \$1,248; management skill development \$6,179; marketing management \$3,000; reimbursement of tuition fees \$2,695.

Other Professional Services \$2,726,398

Data processing consultants \$1,558,835—Canada Systems Group Ltd Mississauga Ont \$48,298, Comtek Datasystems Ltd Ottawa Ont \$99,240, Federal Systems of Canada Ottawa Ont \$29,050, I P Sharp Associates Ltd Toronto Ont \$209,809, L'Industrielle—Services Techniques Inc Montreal Que \$870,289, Nortak Software Ltd Ottawa Ont \$210,005.

Management consultants, except Bureau of Management Consulting \$967,301—ASDE Inc Montreal Que \$46,009, Blair Williams Aylmer Que \$34,648, Body and Choquet International Inc Ottawa Ont \$30,000, Econanalysis Inc Downsview Ont \$26,848, Goldfarb Consultants Willowdale Ont \$114,000, Ryerson Polytechnical Institute Toronto Ont \$35,000, Statistics Canada Ottawa Ont \$40,212, Team Enterprises Ltd Winnipeg Man \$80,230, Technical Service Council Toronto Ont \$28,648, The Canadian Public Affairs Consulting Group Vancouver BC \$36,539, University of Toronto Toronto Ont \$43,955.

Professional services not elsewhere specified \$200,262—Artwork \$2,708; audio visual services \$1,575; counselling services \$12,739; mediawatch services \$109; research services \$37,898—Jill McCaw Ottawa Ont \$30,149; taping services \$7,122; temporary assignment \$138,111—Treasury Board of Canada Ottawa Ont \$129,111.

Other Services \$400,207

Data processing services and purchase of computer software, except for those purchased from other departments \$2,708

Data processing services purchased from other government departments or programs \$21,996

Hospitality \$71,352

Laundry, dry cleaning, and related services \$536

Membership fees \$13,238

Motion picture production and distribution \$642

Photography services except motion pictures \$24,293

Temporary help services \$193,890—Portage Personnel Ltee Hull Que \$82,745, Victor Temporary Services Ottawa Ont \$56,898.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$71,365—Advertising \$300; audio visual services \$14,063; interpreters and translators \$4,088; press clipping services \$16,970; registration fees-conferences \$4,310; research services

EMPLOYMENT AND IMMIGRATION—Continued

\$8,000; storage services \$5,930; technician services \$9,218; typesetting services \$8,486.

Other business services purchased from other government departments or programs \$187—Interpreters and translators \$187.

Canada Employment and Immigration Commission \$545,739,812**ADMINISTRATION PROGRAM \$15,170,911**

Accounting Services \$2,235,206

Accounting and audit services—Audit Services Bureau, DSS \$1,766,706

Accounting services, except Audit Services Bureau \$468,500—Supply and Services Canada Hull Que \$468,500.

Health and Welfare Services \$376

Other health services, not elsewhere specified \$376

Legal Services \$1,438

Protection Services (Corps of Commissioners, etc.) \$988,955

Protection services \$988,955—Canadian Corps of Commissioners Bathurst NB \$116,749, Canadian Corps of Commissioners Ottawa Ont \$713,381, Corps Canadien des Commissaires Montreal Que \$151,542.

Training and Educational Services—Public Servants \$491,609

Staff development and training—Public Service Commission \$273,025

Training of public servants—Other, including seminars \$66,178—Professional development conferences and seminars \$13,874; management skills development \$48,218—Université du Québec Ste Foy Que \$48,218; training for visually impaired \$2,750; others \$1,336.

Tuition fees and costs of attending courses not elsewhere specified \$152,406—Accounting training \$2,232; CPR training \$497; EDP training \$30,445; first aid training \$287; interpersonal skills workshops \$2,305; management skill development \$41,886; reimbursement of educational and professional fees \$6,871; reimbursement of tuition fees \$59,120; technical training \$6,680; others \$2,083.

Other Professional Services \$1,302,637

Data processing consultants \$865,841—Bailey & Rose Ltd Ottawa Ont \$30,453, Canada Systems Group Ltd Mississauga Ont \$282,648, Computer Sciences Canada Ltd Ottawa Ont \$64,747, Cybit Corp Munster Ont \$49,070, IOTA Consulting Ltd Ottawa Ont \$29,252, Microtime Inc Ottawa Ont \$34,610, Nortak Software Ltd Ottawa Ont \$130,140, Ultracomp Consulting Services Ottawa Ont \$25,652.

Management consultants, except Bureau of Management Consulting \$100,494—Public Works Canada Ottawa Ont \$36,231.

Management consultants services—Bureau of Management Consulting, DSS \$258,291

Professional services not elsewhere specified \$78,011—Administrative services \$23,687; artwork \$30; audio visual \$359; assembling services \$8,076; consulting services \$6,125; medical services \$1,190; resource speakers \$12,620; search fees \$2,029; teaching services \$12,352; typesetting services \$11,092; others \$451.

Other Services \$10,150,690

Contracted building cleaning \$4,260

Data processing services and purchase of computer software, except for those purchased from other departments \$72,643

Data processing services purchased from other government departments or programs \$6,601,082—Supply and Services Canada Ottawa Ont \$6,601,037.

Hospitality \$17,043

Laundry, dry cleaning, and related services \$2,133

Membership fees \$8,696

Motion picture production and distribution \$688

Photography services except motion pictures \$30,551

Temporary help services \$152,915—Victor Temporary Services Ottawa Ont \$51,260.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,386,933—Agent fees \$164; ambulance services \$45; audio visual services \$8,508; collection agencies \$1,294; cost recovery scientific and engineering services \$646,536—Supply and Services Canada Hull Que \$646,536; custom brokerage \$189; day-care services \$340,951—La corporation de la garderie du Portage Hull Que \$340,951; electrical services \$3,280; engraving services \$585; first aid services \$270; general industrial help \$4,464, interpreters and translators \$9,007; maintenance services \$8,054; nursing services \$21,014; registration fees-conferences \$11,676; remuneration E&I Council \$128,700—Sosa T G Don Mills Ont \$25,200; resource speakers \$12,847; retail credit services \$30,381; secretarial services \$1,120; security services \$1,008; shredding services \$2,757; technician services \$7,344; warehousing and storage services \$1,146,739—Brinks Canada Ltd Ottawa Ont \$32,154; Supply and Services Canada Hull Que \$1,114,585.

Other business services purchased from other government departments or programs \$873,746—Commission to Post Office \$284,162—Canada Post Ottawa Ont \$284,162; cost recovery-acquisition services \$561,005—Supply and Services Canada Hull Que \$561,005; interpreters and translators \$3,977; tenant services \$24,602.

EMPLOYMENT AND INSURANCE PROGRAM \$524,623,719

Accounting Services \$21,334,597

Accounting and audit services—Audit Services Bureau, DSS \$597

Accounting services, except Audit Services Bureau \$21,334,000—Supply and Services Canada Hull Que \$21,334,000.

Health and Welfare Services \$387,322

Other health services not elsewhere specified \$387,322

Legal Services \$460,308

Protection Services (Corps of Commissioners, etc.) \$378,205

Protection services \$378,205—BC Corps of Commissioners Vancouver BC \$94,188, Canadian Corps of Commissioners Saint John NB \$108,857, Canadian Corps of Commissioners Toronto Ont \$74,468, Canadian Corps of Commissioners Winnipeg Man \$32,043.

Training and Educational Services—Non-Public Servants \$489,622,937

Adult occupational training \$489,622,937—Action Property Management Surrey BC \$41,195, Advance Business College Vancouver BC \$47,244, Applied Linguistic Winnipeg Man \$314,732, Bredin Jack Edmonton Alta \$146,126, Canadian Mastercraft Toronto Ont \$115,785, Canadian Underwater Toronto Ont \$247,254, Control Data Institute Ottawa Ont \$27,325, Control Data Vancouver BC \$376,906, Dept of Finance Province of Prince Edward Island Charlottetown PEI \$4,494,948, Edmonton Catholic Schools Edmonton Alta \$57,936, Finning Training Services Vancouver BC \$123,250,

EMPLOYMENT AND IMMIGRATION—Continued

General Hospital St John's Nfld \$40,819, Gouvernement du Quebec Quebec Que \$144,185,987, Government of Northwest Territories Yellowknife NWT \$3,218,600, Henderson College of Business Calgary Alta \$169,591, Herzog Institute Winnipeg Man \$128,485, Holland College Charlottetown PEI \$291,149, IBEW/ECA Joint Training Committee Burnaby BC \$87,850, Imtech Inc Burlington Ont \$29,250, Ingersoll Rand Canada Ltd Cambridge Ont \$43,680, JT&AC Mechanical Contractor Assoc Scarborough Ont \$50,490, Kevin Tech St John's Nfld \$154,444, Kitanmax School of Northwest Coast Indian Art Hazeldean BC \$46,260, Labourer's Local 183 Toronto Ont \$155,808, Life Skills Training Centre Edmonton Alta \$646,392, Marie Tomko Commercial College New Westminster BC \$98,190, Memorial University of Nfld St John's Nfld \$46,764, Minister of Finance Province of British Columbia Burnaby BC \$55,032,440, Minister of Finance Province of New Brunswick Fredericton NB \$16,168,303, Minister of Finance Province of Nova Scotia Halifax NS \$18,383,950, MTC College Vancouver Ltd Vancouver BC \$110,401, Newfoundland Career Academy St John's Nfld \$170,033, Newfoundland Exchequer Account St John's Nfld \$17,850,227, Office of the Future Training Schools Vancouver BC \$63,840, Pitman Business College Vancouver BC \$179,082, Province of Alberta Edmonton Alta \$43,384,911, Province of Manitoba Winnipeg Man \$20,914,921, Province of Saskatchewan Regina Sask \$16,361,708, Radio College of Canada Toronto Ont \$41,215, Rehabilitation Society of Calgary Calgary Alta \$31,118, Reliance School of Business Regina Sask \$96,414, Salvation Army Scarborough Ont \$69,864, Saskatoon Business College Saskatoon Sask \$50,806, Sprot Shaw College Victoria BC \$37,005, St Boniface Schools for Practical Nursing Winnipeg Man \$36,350, St John's Ambulance Nelson BC \$46,470, St Leonard's Society Brantford Ont \$26,670, Strathcona Park Lodge Campbell River BC \$170,580, Success/Angus Commercial College Winnipeg Man \$292,579, Territorial Treasurer Yukon Government Whitehorse YT \$1,910,498, Treasurer of Ontario Toronto Ont \$141,142,600, University of Manitoba Winnipeg Man \$176,800, Willis Business College Ottawa Ont \$416,119.

Training and Educational Services—Public Servants \$407,577

Staff development and training—Public Service Commission \$215,891

Training of public servants—Other, including seminars \$20,661—Professional development conferences and seminars \$15,139; word processing training \$3,600; others \$1,922.

Tuition fees and costs of attending courses not elsewhere specified \$171,025—EDP training \$12,282; first aid training \$2,233; management developmental training \$76,791; public speaking courses \$523; reimbursement of educational and development fees \$7,815; reimbursement of tuition fees \$58,137; safety courses \$350; skills upgrading \$7,994; stress workshop \$900; teacher training \$4,000.

Other Professional Services \$7,498,844

Data processing consultants \$3,467,764—Automation Centre of Ottawa Ltd Ottawa Ont \$46,745, Bailey & Rose Ltd Ottawa Ont \$192,788, Canada Systems Group Ltd Mississauga Ont \$1,443,494, Cegir Inc Ottawa Ont \$41,228, Computer Sciences Canada Ltd Willowdale Ont \$25,720, Datacrown Inc Ottawa Ont \$42,665, Gandalf Data Ltd Nepean Ont \$26,349, GEAC Burnaby BC \$96,315, GEAC Canada Ltd Markham Ont \$47,451, Iota Consulting Ltd Ottawa Ont \$182,961, I P Sharp Associates Ltd Toronto Ont \$45,133, L'Industrielle Services Techniques Inc Montréal Que \$792,673, Nortak Software Ltd Ottawa Ont \$304,305.

Management consultants, except Bureau of Management Consulting \$861,442—ABT Associates of Canada Toronto Ont \$146,400, Can West Survey Research Corp Winnipeg Man \$204,853, DPA Consulting Ltd Ottawa Ont \$90,544, E J Gaboury and Associates Winnipeg Man \$44,918, SPAR Systems Ottawa Ont \$188,650, University of Winnipeg Winnipeg Man \$60,824.

Management consulting services—Bureau of Management Consulting, DSS \$24,160

Professional services not elsewhere specified \$3,145,478—Advertising \$5,889; artwork \$2,245; audio visual services \$157,698—Les systèmes de productivité Devcom Ltée Montréal Que \$37,025, Reed Vocational Library \$60,367; census cost sharing agreement \$1,859,098—Statistics Canada Ottawa Ont \$1,859,098; counselling services \$196,346—GEGIR Montréal Que \$25,000; investigation services \$1,178; medical services \$496; promotional services \$104,233; reporting services \$9,114; research services \$649,621—Eyetechnics Ltd Ottawa Ont \$68,187, Ian Martin Associates Ltd Ottawa Ont \$173,202, M T Ellis and Associates Ltd Ottawa Ont \$40,649, The Mengen Institute Toronto Ont \$75,000, University of Manitoba Winnipeg Man \$28,000, Voisey H L Ottawa Ont \$25,000; resource persons \$15,431; secretarial services \$8,618; survey services \$26,800—The Canadian Council of Professional Engineers Ottawa Ont \$25,000; taping services \$34,217; technician services \$595; temporary assignments \$73,899—Treasury Board of Canada Ottawa Ont \$73,899.

Other Services \$4,533,929

Contracted building cleaning \$5,944

Data processing services and purchase of computer software, except for those purchased from other departments \$960,483—Automation Centres of Ottawa Ottawa Ont \$184,842, Canada Systems Group Ltd Ottawa Ont \$59,098, Centre de traitement des données de l'Estrie Montréal Qué \$266,243, Computel Systems Ottawa Ont \$243,366, Datacap Ltd Ottawa Ont \$34,158, Key Tech Data Centres Toronto Ont \$56,479.

Data processing services purchased from other government departments or programs \$41,722—Correctional Service Canada Ottawa Ont \$41,422.

Hospitality \$26,687

Laundry, dry cleaning, and related services \$5,498

Membership fees \$34,929

Motion picture production and distribution \$260,337—National Film Board Montreal Que \$207,025.

Photography services except motion pictures \$462,240—Computer Centre Ltd Calgary Alta \$141,206, Computrex Ltd Calgary Alta \$36,610, DCI Datacom Inc Burnaby BC \$66,939, Maple Leaf Production Inc Toronto Ont \$97,500, National Film Board Montreal Que \$29,021.

Temporary help services \$127,498—Victor Temporary Services Ottawa Ont \$53,904.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,591,097—Advertising services \$278; agent fees \$137,666; alteration services \$88; artwork \$350; assembling services \$6,362; audio recording services \$6,731; collection services \$771; committee members-employment development \$11,701; diagnostic services \$406,622—Scherer Dr Shawn Toronto Ont \$29,230; distribution services \$266; guard services \$179,511—Northwestern Security Vancouver BC \$61,934, Pinkerton of Canada Vancouver BC \$108,992; general industrial help \$3,932; interpreters and translators \$135,471; LIP and Development Use of UI Fund \$34,797—Labour Canada Ottawa Ont \$34,797; press clipping services \$7,948; registration fees \$28,456; remuneration-Board of Referees \$1,135,392; remuneration-E&I Council \$1,547; remuneration-National Advisory Com \$34; remuneration-Umpire \$64,057—Federal Courts of Ottawa Ottawa Ont \$64,057; research services \$8,732; stenographic services \$4,506; surveys \$83,733—Statistics Canada Ottawa Ont \$83,733; teaching services \$11,901; technician

EMPLOYMENT AND IMMIGRATION—Concluded

services \$6,053; typesetting services \$2,158; warehousing and storage \$280,617—Supply and Services Canada Hull Que \$280,617; Workmen's Compensation Board \$27,495; others \$3,922.

Other business services purchased from other government departments or programs \$17,494—Acquisition services \$12,334; interpreters and translators \$2,661; moving costs \$2,499.

IMMIGRATION PROGRAM \$5,802,728

Health and Welfare Services \$2,759,265

Hospital services \$53,326

Welfare services \$2,690,863—Atlic Inc Ville St Laurent Que \$168,585; Avion Motor Hotel Mississauga Ont \$597,892, Guaranty Properties Toronto Ont \$317,267, Les services de protection Burns International du Québec Montréal Qué \$203,347, Ministre des Finances Province de Québec Ste Foy Qué \$108,189, Ministry of Correctional Services Scarborough Ont \$576,641, Treasurer of Ontario Toronto Ont \$125,137.

Other health services, not elsewhere specified \$15,076

Legal Services \$129,231

Protection Services (Corps of Commissioners, etc.) \$1,297,394

Protection services \$1,297,394—Atlas Alert Security Co Toronto Ont \$602,894, Toronto West Detention Centre Toronto Ont \$66,588, Treasurer of Ontario Toronto Ont \$580,592.

Training and Educational Services—Public Servants \$54,148

Staff development and training—Public Service Commission \$33,210

Training of public servants—Other, including seminars \$1,999

Tuition fees and costs of attending courses not elsewhere specified \$18,939—EDP training \$3,374; language training \$1,609; management skills development \$7,311; reimbursement of tuition fees \$6,645.

Other Professional Services \$483,842

Data processing consultants \$80,580—DMR and Associates Ottawa Ont \$41,700.

Management consultants, except Bureau of Management Consulting \$203,461—Ratushny E J Ottawa Ont \$31,192, Robinson W G Vancouver BC \$98,485.

Management consulting services—Bureau of Management Consulting, DSS \$66,487

Professional services not elsewhere specified \$133,314—Editing services \$6,787; honorarium \$103,570; mapping services \$18,609; medical escorts \$2,598; tenant services \$411; typesetting services \$1,106; others \$233.

Other Services \$1,078,848

Hospitality \$2,422

Laundry, dry cleaning, and related services \$894

Membership fees \$1,120

Motion picture production and distribution \$7,774

Photography services except motion pictures \$83,703—Public Archives Canada Ottawa Ont \$73,810.

Temporary help services \$50,350

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$929,976—Assembling services \$16,067; general industrial help \$87; interpreters and translators \$903,060—SIARI

Montreal Que \$28,969; maintenance of potted plants \$225; pest control \$688; press clipping services \$263; registration fees \$453; search fees \$526; security services \$1,782; storage \$2,534; technician services \$130; uniform alterations \$3,689; others \$472.

Other business services purchased from other government departments or programs \$2,609—Moving services \$144; DSS cost recovery—commercial acquisition services \$2,465.

ANNUITIES PROGRAM \$142,454

Training and Educational Services—Public Servants \$18,103

Staff development and training—Public Service Commission \$16,743

Training of public servants—Other, including seminars \$495

Tuition fees and costs of attending courses not elsewhere specified \$865

Other Professional Services \$100,000

Data processing consultants \$100,000—CEIC National Systems and Services Hull Que \$100,000.

Other Services \$24,351

Photography services except motion pictures \$4,351

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$20,000—Commission to Post Office \$20,000.

Immigration Appeal Board \$92,482

Accounting Services \$33,846

Accounting and audit services—Audit Services Bureau, DSS \$33,846

Training and Educational Services—Public Servants \$10,845

Staff development and training—Public Service Commission \$7,480

Training of public servants—Other, including seminars \$3,365

Other Professional Services \$25,377

Management consultants, except Bureau of Management Consulting \$3,500

Professional services not elsewhere specified \$21,877—Interpreters, translators and court reporters \$21,877.

Other Services \$22,414

Contract administration—DSS (service charges) \$1,780

Hospitality \$1,450

Membership fees \$1,320

Temporary help services \$17,864

ENERGY, MINES AND RESOURCES \$98,872,370

Department \$94,133,952

ADMINISTRATION PROGRAM \$3,268,345

Accounting Services \$100,967

Accounting and audit services—Audit Services Bureau, DSS \$100,967—Government of Canada—Supply and Services Ottawa Ont \$100,967.

ENERGY, MINES AND RESOURCES—Continued**Engineering Services \$4,800**

Engineering consultants (construction) \$4,800

Protection Services (Corps of Commissionaires, etc.) \$231,242

Protection services \$231,242—Canadian Corps of Commissionaires Ottawa Ont \$228,416.

Scientific Services \$454,700

Scientific consultants \$236,933—Beak Consultants Ltd Mississauga Ont \$35,768, Government of Canada—Environment Canada Ottawa Ont \$88,887.

Scientific services, excluding consultants \$217,767—Geotechnical Resources Ltd Calgary Alta \$41,450, University of Alberta Edmonton Alta \$47,150.

Training and Educational Services—Non-Public Servants \$42,980

Teachers and instructors on contract \$42,980

Training and Educational Services—Public Servants \$160,685

Staff development and training—Public Service Commission \$32,885—Government of Canada—Public Service Commission Ottawa Ont \$32,885.

Training consultants \$12,169

Training of public servants—Other, including seminars (\$629)

Tuition fees and costs of attending courses not elsewhere specified \$116,260

Other Professional Services \$555,625

Data processing consultants \$352,034—Control Data Canada Ltd Mississauga Ont \$38,463, Currie Coopers and Lybrand Ltd Ottawa Ont \$54,500, Datacap Ltd Ottawa Ont \$51,355, Government of Canada—Supply and Services Ottawa Ont \$118,190.

Management consultants, except Bureau of Management Consulting \$41,778

Management consulting services—Bureau of Management Consulting, DSS \$48,367—Supply and Services Ottawa Ont \$48,367.

Research contracts \$24,500

Professional services not elsewhere specified \$88,946—HDD Resource Consultants Ltd Vancouver BC \$36,990, Philip A Lapp Ltd Toronto Ont \$29,544.

Other Services \$1,717,346

Contract administration—DSS (service charges) \$207,244—Government of Canada—Supply and Services Hull Que \$207,244.

Data processing services and purchase of computer software, except for those purchased from other departments \$997,374—Alphatec (1981) Inc \$62,726, Computer Sciences Canada Ltd Montreal Que \$35,102, Datacrown Inc Willowdale Ont \$329,658, Dataline Inc Toronto Ont \$42,115, Dataplotting Services Inc Don Mills Ont \$31,609, D E Systems Ltd Ottawa Ont \$94,946, I P Sharp Associates Ltd Toronto Ont \$313,351.

Data processing services purchased from other government departments or programs \$251,157—Government of Canada—Energy Mines and Resources Ottawa Ont \$181,960, Fisheries and Oceans Sydney BC \$46,000.

Hospitality \$16,742

Laundry, dry cleaning, and related services \$979

Membership fees \$1,775

Non-professional personal service contracts, not elsewhere specified \$140

Photography services except motion pictures \$5,087

Temporary help services \$226,503—Quantum Management Services Ltd Montreal Que \$32,065, Victor Temporary Services Ottawa Ont \$92,250.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$4,984

Other business services purchased from other government departments or programs \$5,361

ENERGY PROGRAM \$46,967,130**Accounting Services \$248,306**

Accounting and audit services—Audit Services Bureau, DSS \$193,526—Government of Canada—Supply and Services Hull Que \$193,526.

Accounting services, except Audit Services Bureau \$54,780

Engineering Services \$1,081,008

Engineering consultants (construction) \$887,133—Air Canada Dorval Que \$67,582, Canada Mortgage and Housing Corporation Ottawa Ont \$41,325, Canadian National Railways Moncton NB \$237,805, Government of Canada—National Defence Ottawa Ont \$47,210, Public Works Ottawa Ont \$39,499, Inspectra Ltd Montreal Que \$81,474, Ricardo Consulting Engineers Ltd Sussex Eng \$30,650, RTM Engineering Ltd Ottawa Ont \$38,768.

Engineering services, not elsewhere specified \$193,875—Government of Canada—Transport Ottawa Ont \$34,174.

Health and Welfare Services \$465

Hospital services \$465

Legal Services \$1,036,408

Legal services \$1,036,408—Aikins MacCaulay and Thorvaldson Winnipeg Man \$89,562, Bennet Jones Solicitors and Barristers Calgary Alta \$29,678, Burnet Duckworth and Palmer Barristers Calgary Alta \$66,712, George M Cummins St John's Nfld \$43,770, Gowling and Hendersen Barristers and Solicitors Ottawa Ont \$42,407, Government of Canada—Justice Ottawa Ont \$229,547, Martin Whaley Hennebury and Stamp St John's Nfld \$200,000, McCarthy and McCarthy Toronto Ont \$26,544, Osler Haskin Harcourt Toronto Ont \$51,691, Tory Tory Deslauriers and Binnington Toronto Ont \$65,352.

Protection Services (Corps of Commissionaires, etc.) \$171,686

Protection services \$171,686—Canadian Corps of Commissionaires Ottawa Ont \$166,610.

Scientific Services \$1,520,897

Scientific consultants \$129,641—Government of Canada—Fisheries and Oceans Sydney BC \$90,690, TES Contract Services Inc Toronto Ont \$29,121.

Scientific services, excluding consultants \$1,391,256—British Columbia Research Council Vancouver BC \$359,434, Government of Canada—Environment Ottawa Ont \$99,716, M J O'Connor and Associates Ltd Calgary Alta \$187,432, University of British Columbia Vancouver BC \$391,367.

Training and Educational Services—Non-Public Servants \$409,395

Education: elementary, secondary, and special (including vocational) \$1,530

Teachers and instructors on contract \$407,865—Audit Delivery Systems Charlottetown PEI \$277,040, Reid Cawthorpe and Partners Ltd Whitehorse YT \$115,200.

PROFESSIONAL AND SPECIAL SERVICES

ENERGY, MINES AND RESOURCES—Continued

Training and Educational Services—Public Servants \$892,808

Purchase of training packages and courses \$33,347

Staff development and training—Public Service Commission \$195,194—Government of Canada—Public Service Commission Ottawa Ont \$195,194.

Training consultants \$31,476

Training of public servants—Other, including seminars \$107,306

Tuition fees and costs of attending courses not elsewhere specified \$525,485—The Maple Leaf Language Centre Ltd Ottawa Ont \$456,622.

Other Professional Services \$30,892,065

Data processing consultants \$1,021,807—Bailey and Rose Ltd Ottawa Ont \$32,117, Government of Canada—National Research Council Ottawa Ont \$43,838, Hickling-Partners Inc Ottawa Ont \$35,291, Ourscan Group Inc Ottawa Ont \$42,900, Surveyer Nenniger and Chenevert Inc Montreal Que \$29,691, Systemhouse Ltd Ottawa Ont \$147,771.

Management consultants, except Bureau of Management Consulting \$4,280,680—Argue Consulting Ottawa Ont \$25,916, Canadian Manufacturers Assoc Toronto Ont \$71,359, Canadian General Standards Board Ottawa Ont \$53,552, Deloitte Haskins and Sells Associates Ottawa Ont \$31,388, Doane Raymond Halifax NS \$36,155, EAC Amy and Sons Ltd Ottawa Ont \$94,516, Energy Building Group Ltd Ottawa Ont \$46,100, Ernst and Whinney Ottawa Ont \$59,286, Fodor Engineering Ltd Toronto Ont \$44,060, Goss Gilroy and Associates Ottawa Ont \$31,048, Hickling Partners Ottawa Ont \$97,096, Housing and Urban Development Assoc of Canada Toronto Ont \$676,543, IBI Group Toronto Ont \$27,000, Levasseur et Associés Inc Montreal Que \$87,398, Michael Margolick Associates Ltd Vancouver BC \$43,633, Mallette Benoit Boulanger Rondeau et Associés Montreal Que \$29,473, PT Dixon Management Consultants Kanata Ont \$36,375, Reid Crowther and Partners Ltd Whitehorse Yukon \$131,666, Shawmont Newfoundland Ltd St John's Nfld \$222,530, Supply and Services Canada Hull Que \$31,249, Techno Economic Research Unit Ltd Toronto Ont \$61,378, Thompson Lightstone Co Ltd Toronto Ont \$552,300, Thorne Riddell Ottawa Ont \$63,372, Thorne Stevenson and Kellogg Toronto Ont \$58,935, Touche Ross & Co Vancouver BC \$64,374, V L Horte Associates Ltd Calgary Alta \$240,134.

Management consulting services—Bureau of Management Consulting, DSS \$2,286,440—Government of Canada—Supply and Services Hull Que \$2,286,440.

Research contracts \$3,631,524—Canadian General Standards Board Ottawa Ont \$50,000, Concordia University Montreal Que \$339,999, Environment Canada Dartmouth NS \$25,000, St Laurent Que \$25,100, Winnipeg Man \$64,000, Martec Ltd Halifax NS \$33,876, National Research Council Ottawa Ont \$43,678, Ontario Research Foundation Mississauga Ont \$868,797, Pulp and Paper Institute of Canada Pointe Claire Que \$31,508, Public Works Canada Ottawa Ont \$26,791, Robertson Nickerson Ltd Ottawa Ont \$35,250, Roche Associates Ste-Foy Que \$56,089, Sandwill Beak Research Group Mississauga Ont \$220,000, Saskatchewan Research Council Saskatoon Sask \$879,543, Seeds Foundation \$38,000, Supply and Services Canada Hull Que \$26,500, University of Waterloo Waterloo Ont \$305,750.

Professional services not elsewhere specified \$19,671,614—Agriculture Canada Ottawa Ont \$149,904, Acres Consulting Toronto Ont \$36,111, Assoc of Consulting Engineers Ottawa Ont \$69,107, Boreal Ecology Ltd Yellowknife NWT \$26,772, Canada Mortgage and Housing Corporation Ottawa Ont \$11,810,447, Canerchek Inc Winnipeg Man \$384,597, Canadian Energy Research Institute Calgary Alta \$73,800, Canadian General Standards Board Ottawa Ont \$114,805, Clarkson Gordon Ottawa Ont \$25,000, Communications Canada Ottawa Ont \$48,380, Consumer and Corporate Affairs Hull

Que \$285,000, G Cumming St John's Nfld \$40,717, Les Services de Consultation D&B Ltée Laval Que \$43,650, Data Resources of Canada Toronto Ont \$52,643, Datametrics Ltd Calgary Alta \$30,000, DCH Consultants Inc Ottawa Ont \$61,230, Didak Management Services Inc Ottawa Ont \$352,994, Ecumenical Energy Working Group Ottawa Ont \$36,729, Energy Building Group Ltd Ottawa Ont \$34,981, Engineering Interface Ltd Willowdale Ont \$46,338, EPI Resources Ltd Calgary Alta \$48,500, GA Robb Associates Ottawa Ont \$26,000, Hickling Partners Inc Ottawa Ont \$84,292, Housing and Urban Development Toronto Ont \$224,983, Hudac Communications Dept Toronto Ont \$255,082, Hydro Quebec Montreal Que \$49,900, Infomart Toronto Ont \$43,036, Inland Natural Gas Ltd Vancouver BC \$26,000, Intera Environment Consultants Ltd Ottawa Ont \$27,000, Lakeview Publications Inc Mississauga Ont \$121,350, Lalonde Girouard Letendre & Associé Montreal Que \$41,150, Love Linton E Midland Ont \$28,062, M M Dillon Ltd London Ont \$29,780, MacLaren Plansearch Ltd Ottawa Ont \$35,000, Marbec Resource Consultants Ottawa Ont \$36,234, Martin MP Ottawa Ont \$25,786, McDaniels Research Ltd Vancouver BC \$41,300, Metacom Argon Systems Corp \$27,529, Middleton Associates Toronto Ont \$102,991, Motivational Communications Ottawa Ont \$33,998, Murray Paul J & Assoc Ottawa Ont \$98,895, Negentropy Inc Ottawa Ont \$30,900, Omnifuel Gasification Toronto Ont \$39,150, Padgett Process Services Willowdale Ont \$89,293, Peat Marwick and Partners Ottawa Ont \$406,169, Price Waterhouse Assoc Ottawa Ont \$25,200, Regina Energy Conservation Regina Sask \$81,878, Renewable Energy in Canada Toronto Ont \$30,252, A C Taylor Ottawa Ont \$28,743, Housing and Urban Development Toronto Ont \$260,714, Shawinigan Engineering Maritimes Ltd Dartmouth NS \$39,093, Siddall E Mississauga Ont \$27,851, Sigma Engineering Ltd Vancouver BC \$25,000, Supply and Services Canada Hull Que \$940,644, Submarine Marine Products Downsview Ont \$35,851, Techno Economic Research Unit Ltd Toronto Ont \$27,000, TES Contract Services \$65,455, Thompson Lighthouse & Co Ltd Toronto Ont \$64,343, Touche Ross & Co Ottawa Ont \$25,106, University of Manitoba Winnipeg Man \$235,141, Underwood McLellan Saskatoon Sask \$29,099, Unies Ltd Winnipeg Man \$25,126, Village Audio Visual Ltd Ottawa Ont \$65,910, Warnock Hersey Professional Services Ltd Lasalle Que \$62,706, Woods Gordon Toronto Ont \$65,000.

Other Services \$10,714,092

Contract administration—DSS (service charges) \$792,106—Government of Canada—Supply and Services Hull Que \$792,106.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,127,460—Automation Centre of Ottawa Ltd Ottawa Ont \$78,333, Canada System Group Mississauga Ont \$112,257, Computel Systems Ltd Ottawa Ont \$277,638, Counterentropy Ltd Calgary Alta \$115,000, Data-crown Inc Willowdale Ont \$141,625, Hartt & Page Ltd Ottawa Ont \$719,861, Hickling Partners Ottawa Ont \$58,448, IP Sharp Associates Ltd Ottawa Ont \$159,194, Infomart Toronto Ont \$45,000, Touche Ross & Co Co Vancouver BC \$172,610.

Data processing services purchased from other government departments or programs \$1,740,106—Government of Canada—Energy Mines and Resources Ottawa Ont \$1,720,065.

Hospitality \$122,719

Laundry, dry cleaning, and related services \$1,212

Membership fees \$52,967

Motion picture production and distribution \$176,862—Government of Canada—National Film Board Montreal Que \$50,635, Scott Films Ottawa Ont \$114,403.

Non-professional personal service contracts, not elsewhere specified \$30,573

Photography services except motion pictures \$16,322

ENERGY, MINES AND RESOURCES—Continued

Temporary help services \$3,020,084—Barbara Personnel Inc Ottawa Ont \$302,713, Bradson Personnel Pool Ottawa Ont \$153,128, Dot Personnel Services Islington Ont \$108,238, Drake Interim Ottawa Ont \$63,874, Fairbairn Executive Services Ltd Ottawa Ont \$102,177, Harrington Marketing Ltd Ottawa Ont \$121,079, Ives Temporary Services Ltd Saskatoon Sask \$41,266, Kelly Services Ltd Toronto Ont \$31,964, Manpower Temporary Services St John's Nfld \$47,323, Ottawa Ont \$58,856, Montreal Que \$117,274, Office Overload Ottawa Ont \$214,085, Pollack Personnel Ottawa Ont \$61,992, Quantum Management Services Ltd Montreal Que \$107,880, Selective Placements Ltd Ottawa Ont \$236,112, Temporarily Yours Ottawa Ont \$198,605, Tempotech Ottawa Ont \$36,844, TES Contract Services Ltd Toronto Ont \$49,224, The 500 Selection Services Ltd Ottawa Ont \$189,119, The Job Farm Ottawa Ont \$57,277, Victor Temporary Services \$358,723.

Transfer of costs for professional and special services expenditures between appropriations (\$910,181)—Charges from other appropriations \$156,698; recovery of incremental costs from other appropriations (\$1,066,879).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,392,298—British Columbia Hydro Vancouver BC \$132,552, Canada Mortgage and Housing Corporation Ottawa Ont \$406,559, Computel Systems Ottawa Ont \$36,498, Consumers Gas Scarborough Ont \$306,876, Hydro Quebec Montreal Que \$905,804, Energy Pathways Ottawa Ont \$25,550, Greater Winnipeg Gas Winnipeg Man \$31,662, Initiative Products Toronto Ont \$25,000, Inland Natural Gas Ltd Vancouver BC \$56,664, Manitoba Hydro Winnipeg Man \$69,804, New Brunswick Electric Fredericton NB \$67,812, Northern and Central Gas Willowdale Ont \$77,016, Ontario Hydro Belleville Ont \$127,308, Toronto Ont \$99,936, Barrie Ont \$26,118, Hamilton Ont \$40,986, North Bay Ont \$35,016, Union Gas Chatham Ont \$158,688.

Other business services purchased from other government departments or programs \$151,564—Supply and Services Canada Hull Que \$33,971, Statistics Canada Ottawa Ont \$64,602.

MINERALS AND EARTH SCIENCES PROGRAM \$43,898,477

Accounting Services \$77,222

Accounting and audit services—Audit Services Bureau, DSS \$58,119—Government of Canada—Supply and Services Ottawa Ont \$58,119.

Accounting services, except Audit Services Bureau \$19,103

Engineering Services \$1,294,568

Architectural services \$13,153

Engineering consultants (construction) \$47,342

Engineering services, not elsewhere specified \$1,234,073—Beliveau-Couture Ste Foy Que \$70,496, Geomarine Associates Ltd Halifax NS \$39,767, Government of Canada—Public Works Canada Ottawa Ont \$30,913, J H Hogg and Associates Ltd Medicine Hat Alta \$109,521, Hop-Mun Drilling Inc Truro NS \$35,724, Letham Jarvela and Robertson Ltd Sarnia Ont \$110,849, Longyear Canada Inc New Westminster BC \$28,402, D A Martin and Associates Lethbridge Alta \$128,124, McElhanney Surveying and Engineering Ltd Vancouver BC \$252,797, Scheltech Canada Calgary Alta \$109,356, Spar Aerospace Ltd Ste Anne de Bellevue Que \$57,859, Techni-Metric Trois Rivières Que \$41,157, Tonto Drilling Co Burnaby BC \$49,809, University of Waterloo Waterloo Ont \$34,769.

Health and Welfare Services \$3,202

Hospital services \$1,528

Other health services, not elsewhere specified \$1,674

Legal Services \$60,324

Legal services \$60,324—Varian Canada Inc Toronto Ont \$34,377.

Protection Services (Corps of Commissioners, etc.) \$1,021,191

Protection services \$1,021,191—Burns International Security Ltd Toronto Ont \$41,416, Canadian Corps of Commissioners Calgary Alta \$66,357, Ottawa Ont \$701,146, Saskatoon Sask \$25,527, Government of Canada—Fisheries and Oceans Sydney BC \$76,398, National Protective Services Co Ltd Ottawa Ont \$46,714, Pinkerton's of Canada Ltd Ottawa Ont \$49,347.

Scientific Services \$24,236,868

Scientific consultants \$924,074—Computer Modelling Group Calgary Alta \$250,000, Janshar Mineral Explorations Ltd Calgary Alta \$43,150, Petroleum Recovery Institute Calgary Alta \$250,000, Summus Resources Evaluations Ltd Edmonton Alta \$137,514, ZI Consulting Ltd Cochrane Alta \$40,200.

Scientific services, excluding consultants \$23,312,794—A-Cubed Inc Mississauga Ont \$49,900, ADGA Ltd Ottawa Ont \$205,663, Aero Photo Inc Ste-Foy Que \$126,475, Airsearch Aviation Co New York NY \$57,789, AMCA International Ltd Ottawa Ont \$39,397, Antech Antenna Technologies Ltd Kirkland Que \$72,054, Atlantic Paleo Services Ltd Dartmouth NS \$53,719, Atomic Energy of Canada Limited Ottawa Ont \$138,825, Babcock and Wilcox Canada Cambridge Ont \$263,415, Beak Consultants Ltd Mississauga Ont \$65,054, F E Bucha and Associates Ltd Ottawa Ont \$270,352, Birtley Coal and Minerals Testing Calgary Alta \$83,185, Bondar-Clegg and Co Ltd Ottawa Ont \$79,057, Bradley Air Services Ltd Carp Ont \$59,391, British Columbia Research Council Vancouver BC \$31,710, K G Campbell Corp Ottawa Ont \$32,096, Canadian General Standards Board Ottawa Ont \$25,902, Canadian Marconi Co Montreal Que \$36,841, Caproco Corrosion Prevention Ltd Edmonton Alta \$34,188, Catalytic Enterprises Ltd Sarnia Ont \$69,557, Chemex Labs Ltd Vancouver BC \$38,652, CH2M Hill Canada Ltd Calgary Alta \$57,500, Clay Brick Assoc of Canada Willowdale Ont \$35,500, Coal Mining Research Centre Edmonton Alta \$27,993, Cold Regions Remote Sensing Stittsville Ont \$32,624, Compenserv Modelling Group Calgary Alta \$33,000, Conspec Controls Ltd Downsview Ont \$88,168, Consumer's Gas Willowdale Ont \$90,216, CTF Systems Inc Port Coquitlam BC \$50,649, D & S Petrophysical Consultants Ltd Calgary Alta \$32,667, Derry Michener Booth and Wahl Toronto Ont \$101,755, Dynawest Projects Ltd Calgary Alta \$25,865, Ebastec Lavalin Inc Toronto Ont \$74,969, Ecological and Resources Consultants Ltd Fredericton NB \$57,610, EG&G Canada Ltd Downsview Ont \$145,490, Engine Control Systems Ltd Aurora Ont \$43,357, Falconbridge Nickel Mines Ltd Thornhill Ont \$33,610, Field Aviation Co Ltd Toronto Ont \$26,218, Foothills Pipe Lines (Yukon) Ltd Calgary Alta \$26,280, Gem Systems Inc Willowdale Ont \$28,538, Geomarine Associates Ltd Halifax NS \$95,468, Geonautics Ltd St John's Nfld \$1,337,462, Geophysical Surveys Inc Park Jean-Talon Nord Que \$136,721, Geospec Consultants Ltd Edmonton Alta \$46,458, Golder Associates Mississauga Ont \$116,562, Government of Canada—Environment Ottawa Ont \$356,869, National Research Council Ottawa Ont \$497,254, Gregory Geoscience Ltd Ottawa Ont \$116,429, Guelph Chemical Laboratories Guelph Ont \$44,605, H Aass Aero Engineering Ltd Ottawa Ont \$128,211, Hardy Associates Ltd Calgary Alta \$45,850, Hatch Associates Ltd Toronto Ont \$28,759, Huntce (70) Ltd Scarborough Ont \$110,638, Inco Ltd Toronto Ont \$65,057, Integrated Resources Vancouver BC \$464,543, Intera Environmental Consultants Ltd Ottawa Ont \$711,087, Intercontinental Engineering Ltd Vancouver BC \$40,625, Iron Ore Co of Canada Ltd Sept-Îles Que \$105,141, Kent Engineering Ltd Vancouver BC \$2,147,968, Kilborn Limited Toronto Ont \$161,990, Kreuger Enterprises Inc Cambridge Mass \$36,589, MacCallum Stewart and Associates Calgary Alta \$50,000, MacDonald Dettwiler and Associates Ltd Richmond BC \$243,000, Marshall

ENERGY, MINES AND RESOURCES—Continued

Macklin Monaghan Ltd Don Mills Ont \$190,596, Metrix Instruments Ltd Brampton Ont \$60,000, Monenco Consultants Ltd Calgary Alta \$58,629, Montreal Engineering Co Ltd Calgary Alta \$250,637, Nova Technologies Ltd Calgary Alta \$200,000, Nova Scotia Research Council Halifax NS \$142,784, Novatrack Analysts Ltd Vancouver BC \$33,971, Ontario Research Foundation Mississauga Ont \$349,991, Precambrian Shield Resources Ltd Calgary Alta \$153,650, Questor Surveys Ltd Mississauga Ont \$38,186, Raylo Chemicals Ltd Edmonton Alta \$280,330, Research and Productivity Council Fredericton NB \$93,310, Robertson Nickerson Ltd Ottawa Ont \$29,958, Sander Geophysics Ltd Kanata Ont \$112,740, Sandwell Beak Research Group Mississauga Ont \$98,658, Saskatchewan Power Corp Regina Sask \$144,862, Saskatchewan Research Council Saskatoon Sask \$124,575, Saskal Regina Sask \$64,424, Sed Systems Inc Saskatoon Sask \$566,900, R H Shannon and Associates Islington Ont \$48,275, Shell Canada Ltd Toronto Ont \$64,240, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$80,949, Simon Carves of Canada Ltd Willowdale Ont \$91,015, Spar Aerospace Ltd Ste Anne de Bellevue Que \$618,977, Spyder Engineering Associates Waterloo Ont \$33,150, Surveyer Nenniger and Chenevers Inc Montreal Que \$280,339, System Engineering Assoc Ltd Baden Ont \$44,078, Teckman Engineering Ltd Calgary Alta \$449,213, Techno Scientific Inc Downsview Ont \$63,938, Tektrend International Ltd Lachute Que \$90,728, Terra Surveys Ltd Ottawa Ont \$264,897, United Technology and Science Inc Toronto Ont \$173,535, Universities of: Alberta Edmonton Alta \$116,787, British Columbia Vancouver BC \$430,803, Calgary Calgary Alta \$120,141, Colorado Boulder Colo \$62,238, Lakehead Thunder Bay Ont \$33,718, Laurentian Sudbury Ont \$80,407, McGill Montreal Que \$203,799, McMaster Hamilton Ont \$256,362, Memorial St John's Nfld \$90,723, New Brunswick Fredericton NB \$47,342, Ottawa Ottawa Ont \$69,224, Regina Regina Sask \$94,329, Sherbrooke Sherbrooke Que \$70,257, Technical of Nova Scotia Halifax NS \$31,432, Toronto Toronto Ont \$177,897, Waterloo Waterloo Ont \$231,703, Western Ontario London Ont \$161,958, York Toronto Ont \$75,037, Volcano Inc St Hyacinthe Que \$109,500, Welding Institute of Canada Oakville Ont \$58,437, Westcoast Transmission Co Ltd Vancouver BC \$44,089, Foster Wheeler Ltd St Catharines Ont \$74,782, Williams Brothers Canada Ltd Calgary Alta \$83,852, Woodward Clyde Consultants Victoria BC \$43,890.

Training and Educational Services—Non-Public Servants \$456,680

Education: elementary, secondary, and special (including vocational) \$408,458—Government of Canada—National Research Council Ottawa Ont \$395,266.

Teachers and instructors on contract \$48,222

Training and Educational Services—Public Servants \$769,774

Purchase of training packages and courses \$35,127

Staff development and training—Public Service Commission \$107,451—Government of Canada—Public Service Commission Ottawa Ont \$107,451.

Training consultants \$11,319

Training of public servants—Other, including seminars \$151,531—Government of Canada—Energy Mines and Resources Ottawa Ont \$40,191.

Tuition fees and costs of attending courses not elsewhere specified \$464,346—Les Consultants BMJ Inc Dorval Que \$26,334, Geonautics Ltd St John's Nfld \$197,350, The Maple Leaf Language Centre Ltd Ottawa Ont \$163,174.

Other Professional Services \$3,880,440

Data processing consultants \$1,971,844—Roy Ball Associates Ltd Ottawa Ont \$30,000, Canada Systems Group Ltd Ottawa Ont \$107,377, Gregory Geoscience Ltd Ottawa Ont \$73,746, Innotech

Aviation Ltd Ottawa Ont \$1,160,888, University of Waterloo Waterloo Ont \$25,009.

Management consultants, except Bureau of Management Consulting \$87,975

Management consulting services—Bureau of Management Consulting, DSS \$111,128—Government of Canada—Supply and Services Ottawa Ont \$111,128.

Research contracts \$1,046,405—Canadian Astronautics Ltd Ottawa Ont \$905,009, Philip A Lapp Ltd Toronto Ont \$60,314.

Professional services not elsewhere specified \$663,088—Government of Canada—Communications Ottawa Ont \$39,636, National Defence Ottawa Ont \$35,340, Hardy Associates Ltd Calgary Alta \$26,500, Marinav Corp Ottawa Ont \$153,547, Terrain Analysis and Mapping Services Ltd Carp Ont \$53,290.

Other Services \$12,098,208

Contract administration—DSS (service charges) \$2,836,445—Government of Canada—Supply and Services Hull Que \$2,836,445.

Contracted building cleaning \$117,087—Allied Cleaning Services Ltd Calgary Alta \$76,800.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,141,099—ADGA Ltd Ottawa Ont \$239,465, Roy Ball Associates Ltd Ottawa Ont \$123,024, Canada Systems Group Ltd Mississauga Ont \$30,060, Ottawa Ont \$118,100, Digital Equipment of Canada Ltd Kanata Ont \$25,658, Prologic Systems Ltd Ottawa Ont \$160,775, Spar Aerospace Ltd Ste Anne de Bellevue Que \$41,771, Systemhouse Ltd Ottawa Ont \$70,374, University of Toronto Toronto Ont \$64,909, Utlas Inc Toronto Ont \$27,447.

Data processing services purchased from other government departments or programs \$1,736,550—Government of Canada—Energy Mines and Resources Ottawa Ont \$1,717,157.

Hospitality \$35,602

Laundry, dry cleaning, and related services \$35,077

Membership fees \$75,662

Motion picture production and distribution \$41,821—Government of Canada—National Film Board Montreal Que \$30,000.

Non-professional personal service contracts, not elsewhere specified \$139,294—ADGA Ltd Ottawa Ont \$59,727, Ottawa and District Society for the Mentally Retarded Ottawa Ont \$30,866.

Photography services except motion pictures \$369,992—Government of Canada—Energy Mines and Resources Ottawa Ont \$132,237, National Film Board Montreal Que \$98,756, Supply and Services Hull Que \$56,757.

Temporary help services \$733,690—Roy Ball Associates Ltd Ottawa Ont \$56,129, Bradson Personnel Services Ottawa Ont \$30,662, The Genesys Group Ottawa Ont \$31,040, Manpower Personnel Services Ottawa Ont \$25,019, Quantum Management Services Ltd Montreal Que \$41,044, TES Contract Services Inc Toronto Ont \$106,917, Victor Temporary Services Ottawa Ont \$130,124.

Transfer of costs for professional and special services expenditures between appropriations (\$2,799)—Charges from other appropriations \$1,126; recovery of incremental costs from other appropriations (\$3,925).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$4,608,010—Campbell Corp Ottawa Ont \$261,583, Government of Canada—Supply and Services Hull Que \$1,091,651, Mark Hurd Aerial Surveys Inc Minneapolis Minn \$26,219, Kenting Earth Sciences Ltd Ottawa Ont \$832,483, Mac's Delivery Service

ENERGY, MINES AND RESOURCES—Continued

Ottawa Ont \$35,586, Media Tapes and Transcripts Ltd Ottawa Ont \$51,307, Norwhal Arctic Services Resolute Bay NWT \$36,174, National Aeronautics and Space Administration Washington DC \$156,250, Ontario March of Dimes Ottawa Ont \$27,633, Photosur Inc Montreal Que \$810,126, Riley's Datashare International Ltd Calgary Alta \$126,753, Terra Surveys Ltd Ottawa Ont \$356,624, United States Department of Commerce Rockville Md \$367,260, University of Toronto Toronto Ont \$87,918.

Other business services purchased from other government departments or programs \$230,678—Government of Canada—Public Works Ottawa Ont \$33,589, Transport Ottawa Ont \$38,886.

Atomic Energy Control Board \$3,821,554

Accounting Services \$29,033

Accounting and audit services—Audit Services Bureau, DSS \$29,033—Supply and Services Canada Ottawa Ont \$29,033.

Health and Welfare Services \$25,003

Other health services, not elsewhere specified \$25,003

Legal Services \$50

Protection Services (Corps of Commissionaires, etc.) \$14,176

Scientific Services \$94,113

Scientific consultants \$94,023

Scientific services, excluding consultants \$90

Training and Educational Services—Non-Public Servants \$570

Adult occupational training \$570

Training and Educational Services—Public Servants \$110,212

Purchase of training packages and courses \$31,632

Staff development and training—Public Service Commission \$22,890

Training of public servants—Other, including seminars \$50,258

Tuition fees and costs of attending courses not elsewhere specified \$5,432

Other Professional Services \$3,284,436

Data processing consultants \$29,360

Management consultants, except Bureau of Management Consulting \$18,800

Research contracts \$3,202,229—Atomic Energy of Canada Ltd Ottawa Ont \$2,154,000, Beak Consultants Mississauga Ont \$98,985, Canadian Institute for Radiation Safety Elliot Lake Ont \$94,258, Carleton University Ottawa Ont \$57,186, DSMA Acton Ltd Toronto Ont \$56,605, Environment Canada Ottawa Ont \$72,764, Indian Affairs and Northern Development Department Ottawa Ont \$27,000, International Atomic Energy Agency Vienna Austria \$174,968, Monsenco Mississauga Ont \$94,256, Re Spec Calgary Alta \$30,894, University of British Columbia Vancouver BC \$32,180, University of Toronto Toronto Ont \$83,241.

Professional services not elsewhere specified \$34,047—Board members \$8,525.

Other Services \$263,961

Contract administration—DSS (service charges) \$58,176—Supply and Services Ottawa Ont \$58,176.

Data processing services and purchase of computer software, except for those purchased from other departments \$189,396—Computel Ottawa Ont (now CSG Ltd) \$34,140, Computer Sciences Canada Willowdale Ont \$33,400, Systemhouse Ltd Ottawa Ont \$75,625.

Data processing services purchased from other government departments or programs \$47,520—Supply and Services Canada Ottawa Ont \$29,033.

Hospitality \$3,831

Laundry, dry cleaning, and related services \$128

Membership fees \$440

Non-professional personal service contracts, not elsewhere specified \$2,706

Other real estate services (management, appraisal, etc.) \$1,000

Photography services except motion pictures \$2,926

Storage and warehousing \$281

Temporary help services \$16,218

Transfer of costs for professional and special services expenditures between appropriations (\$61,675)—Recovery of incremental costs from other appropriations (\$61,675).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,404

Other business services purchased from other government departments or programs \$1,610

National Energy Board \$916,864

Accounting Services \$74,639

Accounting services, except Audit Services Bureau \$74,639—Touche Ross & Co Calgary Alta \$72,231.

Engineering Services \$15,446

Engineering consultants (other) \$5,517

Engineering services, not elsewhere specified \$9,929

Legal Services \$1,525

Protection Services (Corps of Commissionaires, etc.) \$59,456

Protection services \$59,456—Canadian Corps of Commissionaires Ottawa Ont \$59,456.

Training and Educational Services—Public Servants \$135,550

Staff development and training—Public Service Commission \$31,225

Training of public servants—Other, including seminars \$104,325

Other Professional Services \$40,071

Data processing consultants \$1,587

Professional services not elsewhere specified \$38,484

Other Services \$590,177

Contract administration—DSS (service charges) \$59,670

Data processing services and purchase of computer software, except for those purchased from other departments \$429,840—Canada Systems Group Ottawa Ont \$234,813, Control Data Canada Ltd Mississauga Ont \$34,309, Informetrical Ltd Ottawa Ont \$76,513.

Data processing services purchased from other government departments or programs \$5,701

Hospitality \$3,283

Membership fees \$9,961

Photography services except motion pictures \$809

Temporary help services \$6,024

ENERGY, MINES AND RESOURCES—Concluded

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$49,644—MacTavish Carriers Ltd Ottawa Ont \$25,504.

Other business services not elsewhere specified purchased from other government departments or programs \$25,245

ENVIRONMENT \$82,396,651

ADMINISTRATION PROGRAM \$5,373,266

Accounting Services \$453,047

Accounting and audit services—Audit Services Bureau, DSS \$315,801

Accounting services, except Audit Services Bureau \$137,246—Deloitte Haskins and Sells Ottawa Ont \$27,252, Eliasson Apostle and Assoc Ottawa Ont \$26,828.

Engineering Services \$111,352

Architectural services \$96

Engineering consultants (other) \$1,430

Engineering services, not elsewhere specified \$109,826—Hewson Bridge and Smith Ltd Ottawa Ont \$25,692, William Wall Hamilton Ont \$26,619.

Health and Welfare Services \$2,648

Hospital services \$65

Other health services, not elsewhere specified \$2,583

Legal Services \$7,975

Protection Services (Corps of Commissionaires, etc.) \$137,229

Protection services \$137,229—Canadian Corps of Commissionaires Ottawa Ont \$137,229.

Scientific Services \$670,694

Scientific consultants \$570,441—Cordillera Environmental Projects Vancouver BC \$32,139, D R Craig Carbon Alta \$27,503, R T Gruben Tuktoyaktuk NWT \$57,522, K Hansen Aklavik NWT \$33,458, L G L Limited Sidney BC \$50,000, A Lueck Whitehorse YT \$49,179, R MacKay Vancouver BC \$26,849, T D Overhill Ottawa Ont \$38,994, Société pour Vaincre la Pollution Montreal Que \$40,000, L D S Wolfe North Vancouver BC \$25,579.

Scientific services, excluding consultants \$100,253

Training and Educational Services—Non-Public Servants \$46,186

Adult occupational training \$4,599

Education: university and college \$7,675

Teachers and instructors on contract \$33,912

Training and Educational Services—Public Servants \$223,222

Staff development and training—Public Service Commission \$77,225

Training of public servants—Other, including seminars \$145,997

Other Professional Services \$767,310

Data processing consultants \$96,193—Ourcan Professional Data Processing Service Ottawa Ont \$27,934.

Management consultants, except Bureau of Management Consulting \$304,358—Helgar Project Management Ottawa Ont \$39,717, Imata Systems Ottawa Ont \$26,941, Professional Development

Institute Ottawa Ont \$29,720, Society of Promotion of Environmental Conservation Vancouver BC \$40,000.

Management consulting services—Bureau of Management Consulting, DSS \$50,815

Research contracts \$311,604—Currie Coopers & Lybrand Ottawa Ont \$75,356, Dick Arima & Assoc Ltd Toronto Ont \$26,011, Hickling & Partners Ottawa Ont \$37,164.

Professional services not elsewhere specified \$4,340

Other Services \$2,953,603

Contract administration—DSS (service charges) \$182,217

Contracted building cleaning \$1,165

Data processing services and purchase of computer software, except for those purchased from other departments \$671,451—Computel Systems Ottawa Ont \$31,812, Control Data Mississauga Ont \$36,936, Datacrown Willowdale Ont \$118,317, Peter Davidson Ottawa Ont \$30,030, Versaterm Systems Ltd Ottawa Ont \$33,000, Vista Computer Inc Elmsford NY USA \$38,602.

Hospitality \$22,043

Laundry, dry cleaning, and related services \$103

Membership fees \$7,943

Motion picture production and distribution \$33,577—Media Unit St John's Nfld \$29,970.

Non-professional personal service contracts, not elsewhere specified \$474,634—E A C Amy & Sons Ottawa Ont \$28,350, International Reporting Inc Ottawa Ont \$41,188, Dixon O'Connor & Assoc Ltd Ottawa Ont \$31,813, Veena Singhal Ottawa Ont \$36,337, Touche Ross & Partners Ottawa Ont \$64,998.

Other real estate services (management, appraisal, etc.) \$5,758

Photography services except motion pictures \$79,906

Storage and warehousing \$322

Temporary help services \$369,178—Barbara's Office Personnel Ottawa Ont \$75,801, Bradson Personnel Ottawa Ont \$81,048, The 500 Selection Services Ottawa Ont \$25,871, Portage Personnel Ottawa Ont \$49,223, Victor Ltd Ottawa Ont \$32,169.

Transfer of costs for professional and special services expenditures between appropriations \$136—Charges from other appropriations \$136.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,105,170—Engo National Steering Committee Ottawa Ont \$40,000, G I D Ltd Quebec Que \$95,732, H A S Novelities Ltd Ottawa Ont \$36,324, Dr John S Tener Ottawa Ont \$31,925.

ENVIRONMENTAL SERVICES PROGRAM \$48,337,980

Accounting Services \$210,735

Accounting services, except Audit Service Bureau \$210,735—McLaren Plansearch Incorporated Toronto Ont \$38,750, Sica International Montreal Que \$25,400, Systemhouse Ltd Ottawa Ont \$45,000.

Engineering Services \$2,391,565

Architectural services \$102,453

Engineering consultants (construction) \$129,857—Optech Ltd Downsview Ont \$58,200.

Engineering consultants (other) \$399,271—Rayval Ltd Drumbo Ont \$188,436, Shawinigan Engineering Montreal Que \$29,491.

ENVIRONMENT—Continued

Engineering services, not elsewhere specified \$1,759,984—Bristol Aerospace Winnipeg Man \$110,114, Government of Canada—Agriculture Canada Ottawa Ont \$249,154, Energy Mines and Resources Ottawa Ont \$41,261, McElhaney Surveying and Engineering Ltd Vancouver BC \$39,516, University of Waterloo Waterloo Ont \$30,164.

Health and Welfare Services \$3,991

Hospital services \$655

Physicians and surgeons \$716

Other health services, not elsewhere specified \$2,620

Legal Services \$61,685

Legal services \$61,685—RE Tourangeau Ottawa Ont \$26,103.

Protection Services (Corps of Commissioners, etc.) \$546,643

Protection services \$546,643—Canadian Corps of Commissioners Edmonton Alta \$50,342, Hull Que \$191,585, Sault Ste Marie Ont \$46,654, Toronto Ont \$78,900, Victoria BC \$58,716.

Scientific Services \$24,617,248

Scientific consultants \$19,199,415—Acres Consultants Niagara Falls Ont \$152,932, Agropur Cooperative Granby Que \$200,000, Arctic Laboratories Ltd Sidney BC \$142,413, Artec Canada Ltd Calgary Alta \$45,779, D Baker Halifax NS \$34,081, W Banes Guelph Ont \$26,451, Beak Consultants Montreal Que \$70,222, FG Bercha Calgary Alta \$460,000, Blais McNeil Lusser & Assoc Quebec Que \$125,235, Bowater Newfoundland Ltd Corner Brook Nfld \$197,000, Bufo Incorporated Ottawa Ont \$42,429, CBCL Ltd Halifax NS \$60,112, Canada Cement Lafarge Ltd Montreal Que \$280,000, Canadian Boiler Society Toronto Ont \$163,407, Canadian Coalition on Acid Rain Toronto Ont \$75,000, Canadian Electrical Assoc Montreal Que \$70,000, Canvira Consultants Kitchener Ont \$178,175, Chemex Labs North Vancouver BC \$64,676, Chemical Waste Management Smithville Ont \$54,000, Churchill Lepage Toronto Ont \$66,982, Commonwealth Institute of Biological Control Farnham Eng \$79,594, Concord Scientific Downsview Ont \$118,941, JB Constalin Whitehorse YT \$26,907, DA Westworth and Associates Edmonton Alta \$35,388, DMR Associates Toronto Ont \$49,620, AF Davies Downsview Ont \$35,600, Dearborn Chemical Co Ltd Mississauga Ont \$87,532, Dendron Resource Consultants Ottawa Ont \$42,096, Dovercourt Electro Plating Co Ltd Toronto Ont \$50,000, EVS Consultants Vancouver BC \$28,257, Eco-Recherches Ltée Pointe Claire Que \$67,913, Elm Design Inc Ancaster Ont \$58,220, WJ Emery Vancouver BC \$35,539, Energy Resources Co Inc Cambridge Mass USA \$195,998, Envirocon Eastern Ltd Mississauga Ont \$800,003, Environmental Application Group Toronto Ont \$28,535, Eric Stork and Associates Arlington Va USA \$36,600, Esso Resources Canada Ltd Edmonton Alta \$105,000, Forest Engineering Institute of Canada Pointe Claire Que \$208,459, Forest International Ltd Vancouver BC \$109,906, Forest Planning Systems Vancouver BC \$33,691, FORINTEK Ottawa Ont \$2,260,190, Gore Storrie Ltd Toronto Ont \$25,795, Government of Canada—Fisheries and Oceans Ottawa Ont \$57,711, National Health and Welfare Ottawa Ont \$26,000, PW Hanson Yellow Springs Ohio USA \$45,000, G Harris Hants County NS \$40,008, J Hay Vancouver BC \$29,650, Health and Safety Executive of Great Britain Sheffield Eng \$39,000, F Henning Vancouver BC \$47,987, Hickling Partners Ltd Ottawa Ont \$50,851, Improheat Ind Ltd Vancouver BC \$34,624, Intera Environmental Consultants Ltd Calgary Alta \$51,525, Interdisciplinary Systems Ltd Winnipeg Man \$38,004, International Wood Millers Inc Joliette Que \$40,000, Jean Beland and Associates Inc Neufchatel Que \$58,594, Ker Priestman and Associates Victoria BC \$76,426, LC Oddy Training Design Inc Ottawa Ont \$33,983, LGL Ltd Toronto Ont \$404,280, L Lavoie St Hubert Que \$27,240, Lalonde Girouard Letendre et Associés Montreal Que \$44,908, Le Groupe Dryade Ltée Quebec Que \$59,979, Levelton and Associates \$28,000, EP Lozowski Edmonton Alta

\$26,900, MacLaren Plansearch Ltd Edmonton Alta \$154,600, MacMillan Bloedel Ltd Vancouver BC \$78,189, I McLeod Fathom Harbour NS \$25,041, MHG International Calgary Alta \$50,950, Toronto Ont \$180,760, MM Dillon Ltd Regina Sask \$32,934, Toronto Ont \$281,768, Willowdale Ont \$58,203, Mann Testing Laboratories Rexdale Ont \$50,000, Mason and Hanger—Silas Mason Co Ltd Lexington Ky USA \$50,280, Matcom Associates Ltd Sault Ste Marie Ont \$26,685, Memtek Corporation Nepean Ont \$49,351, Meteorological and Environmental Planning Co Downsview Ont \$62,811, Middleton Associates Toronto Ont \$50,000, Monoco Consultants Ltd Calgary Alta \$99,000, Moniteq Ltd Concord Ont \$51,854, Allan Moss Kelowna BC \$377,244, Muirhead Systems Ltd Rexdale Ont \$64,846, N McCubbin Consultants Inc Foster Que \$30,800, Nawitka Renewable Resource Consultants Ltd Victoria BC \$107,949, Nitrochem Inc Montreal Que \$100,000, North Biomes Whitehorse YT \$53,670, Northland Associates Ltd St John's Nfld \$40,000, Ocean Dynamics International Ltd Langley BC \$52,500, Ontario Research Foundation Mississauga Ont \$98,412, PA Lapp Ltd Ottawa Ont \$25,443, PHD Associates Concord Ont \$201,989, Petro Canada Exploration Calgary Alta \$62,336, Pilorosso Research Associates Inc Toronto Ont \$34,568, Provinces of: British Columbia Ministry of Forests Victoria BC \$148,322, New Brunswick Department of Natural Resources Fredericton NB \$25,000, Nova Scotia Department of Lands and Forests Truro NS \$25,000, Prince Edward Island Department of Community Affairs Charlottetown PEI \$48,000, Pulp and Paper Research Institute Pointe Claire Que \$128,430, Recuperation Bois-Francis Inc Arthabasca Que \$52,495, Resorption Canada Ottawa Ont \$57,088, Resource Integration Systems Ltd Toronto Ont \$58,293, Roche Associés Ltée Ste Foy Que \$29,633, Ros Environmental Research Ottawa Ont \$113,208, JR Salmon Toronto Ont \$29,875, Saskatchewan Power Corporation Regina Sask \$82,188, Schultz International Vancouver BC \$34,970, Seakem Oceanography Ltd Sidney BC \$169,388, Simons-Carves of Canada Ltd Willowdale Ont \$103,590, Simons Resource Consultants Vancouver BC \$339,359, Stanley Associates Vancouver BC \$34,696, Systemhouse Ltd Ottawa Ont \$176,317, TM Thomson and Associates Victoria BC \$99,777, Talisman Resource Consultants Ltd Vancouver BC \$120,720, Techman Engineers Ltd Calgary Alta \$43,750, Techwest Enterprises Vancouver BC \$67,154, Universities of: British Columbia Vancouver BC \$83,918, Concordia Montreal Que \$49,622, Dalhousie Halifax NS \$78,378, Guelph Guelph Ont \$25,608, Laval Ste Foy Que \$28,004, McMaster Hamilton Ont \$57,107, New Brunswick Fredericton NB \$46,346, Queen's Kingston Ont \$82,750, Saskatchewan Saskatoon Sask \$68,982, Sherbrooke Sherbrooke Que \$130,039, Toronto Toronto Ont \$253,485, Waterloo Waterloo Ont \$70,393, Western Ontario London Ont \$38,109, York Toronto Ont \$37,422, Woloschuk Associates Ottawa Ont \$46,518, Woodbridge Reed and Associates Vancouver BC \$58,252, Woodlot Service (1978) Limited Fredericton NB \$80,000, Woodward Clyde Consultants Victoria BC \$70,687, Zenon Environmental Enterprises Ltd Hamilton Ont \$77,351, 445872 Ont Inc Markham Ont \$29,794.

Scientific services, excluding consultants \$5,417,833—W Andrews Powell River BC \$49,176, Arctic Enterprises Hopedale Nfld \$75,285, Aruna Enterprises Gilliam Man \$44,631, Atmospheric Conditions Port Aux Basques Nfld \$70,304, Barringer Magenta Ltd Rexdale Ont \$26,870, Bonavista Meteorological Enterprises Bonavista Nfld \$64,465, R Broadman Fort St James BC \$46,296, W Brown St Andrews Man \$56,078, A Buckley Buffalo Narrows Sask \$30,654, Burgep Meteorological Enterprises Burgep Nfld \$63,402, Chemex Labs Calgary Alta \$119,470, North Vancouver BC \$48,972, City of Flin Flon Man \$48,246, B Collier St Albans Nfld \$37,948, Environment Quebec Que \$462,673, MS Fuglstad Collins Bay Sask \$53,297, Garox Services Gimli Man \$49,583, JJ Guenet North Delta BC \$44,998, Government of Canada—Transport Canada Dartmouth NS \$48,200, Moncton NB \$177,467, St John's Nfld \$134,825, Montreal Que \$281,900, L Gunn Surrey BC \$52,829, RJ Hennessy Burns Lake BC \$142,368, Interior Weather

ENVIRONMENT—Continued

Services Ltd Blue River BC \$100,128, Institut National de recherche scientifique Quebec Que \$50,410, V Jeffries Gore Bay Ont \$60,147, A Jones Blanc Sablon Que \$40,197, JJ Landry Natashquan Que \$42,636, M Layton Wawa Ont \$50,199, Limnas Ltd Toronto Ont \$25,875, Long Point Bird Observatory Port Rowan Ont \$29,096, McGill University Montreal Que \$70,879, J McLeod Meadow Lake Sask \$62,841, Maritime Resources Management Service Amherst NS \$43,500, Normet Services Ltd Chetwyne BC \$28,344, Northland Weather Observations Geraldton Ont \$64,643, M Ouellette Quagtak Que \$30,962, Province of Manitoba Norway House Man \$62,841, Sharon Electronics Ltd Ottawa Ont \$34,116, E Tessmer Nipawin Sask \$61,760, Toonounik Sahoonek Co-op Pond Inlet NWT \$93,113, Town of Dryden Ont \$48,007, University of Laval Ste Foy Que \$109,085, Verida Weather Red Lake Ont \$43,127, R Wentsell Corner Brook Nfld \$47,767, West Baffin Esquimo Co-op Cape Dorset NWT \$68,307, AN Whiting Princeton BC \$48,503.

Training and Educational Services—Non-Public Servants \$155,154

Adult occupational training \$38,517

Education: elementary, secondary, and special (including vocational) \$7,758

Education: university and college \$95,505

Teachers and instructors on contract \$13,374

Training and Educational Services—Public Servants \$722,803

Staff development and training—Public Service Commission \$273,318

Training of public servants—Other, including seminars \$449,485

Other Professional Services \$2,979,982

Data processing consultants \$50,451

Management consultants, except Bureau of Management Consulting \$80,767—Sheldon Meslin Consultants Ltd Toronto Ont \$27,200.

Management consulting services—Bureau of Management Consulting, DSS \$92,968

Research contracts \$2,445,345—Alberta Research Council Edmonton Alta \$33,812, Atmospheric Dynamics Corp Victoria BC \$104,293, Concord Scientific Co Toronto Ont \$144,172, Dendron Resources Ottawa Ont \$119,999, Federation of Ontario Naturalists Don Mills Ont \$26,631, Forest Engineering Research Institute Pointe Claire Que \$25,221, Geological Testing Consultants Ottawa Ont \$47,489, Horton Forestry Service Stouffville Ont \$38,602, Meteorological and Environmental Planning Co Ltd Downsview Ont \$238,177, Northland Associates St John's Nfld \$33,666, OVACC-8 International (Canada) Ltd Downsview Ont \$274,047, Ontario Research Foundation Mississauga Ont \$65,371, PHD Associated Ltd Rexdale Ont \$107,114, Scientific Instrumentation Ltd Saskatoon Sask \$84,739, Universities of: British Columbia Vancouver BC \$244,146, Guelph Guelph Ont \$97,185, Laval Ste Foy Que \$119,712, McGill Montreal Que \$113,603, York Downsview Ont \$178,435.

Professional services not elsewhere specified \$310,451—D Bateman Petawawa Ont \$31,766, Gaston Huride Chalk River Ont \$55,664, Robert League Petawawa Ont \$27,372, National Film Board of Canada Ottawa Ont \$38,828, Underwood McLellan Edmonton Alta \$30,560, University of Toronto Etobicoke Ont \$45,935, D Williams Vancouver BC \$61,353.

Other Services \$16,648,174

Contract administration—DSS (service charges) \$3,357,565

Contracted building cleaning \$549,362—Atelier du Martin Pêcheur St Apollinaire Que \$27,080, Day-Lite Window Cleaning and Janitor

Service Sault Ste Marie Ont \$72,515, Kinwitty Building Cleaning Services Victoria BC \$32,400, White Star Cleaning Services Ltd Hamilton Ont \$184,223.

Data processing services and purchase of computer software, except for those purchased from other departments \$3,143,403—Bailey & Rose Ltd Toronto Ont \$42,110, Brown & Wood Ottawa Ont \$25,050, Canada Systems Group Toronto Ont \$120,700, Computel Systems Ltd Ottawa Ont \$68,387, Comshare Ltd Rexdale Ont \$107,631, Cybershare Ltd Winnipeg Man \$28,386, DMR Associates Toronto Ont \$57,128, Datacrown Inc Willowdale Ont \$103,881, Digital Equipment Kanata Ont \$51,119, Regina Sask \$47,890, Government of Canada—Energy Mines and Resources Ottawa Ont \$280,943, Supply and Services Canada Hull Que \$99,180, Ottawa Ont \$80,829, Interdisciplinary Systems Ltd Winnipeg Man \$335,979, Kirk Satellite Ltd Ottawa Ont \$37,022, Newfoundland and Labrador Computer Services St John's Nfld \$64,536, QL Systems Kingston Ont \$228,917, Trochu SC Computations Montreal Que \$123,736, Universities of: Alberta Edmonton Alta \$42,111, New Brunswick Fredericton NB \$54,534, Ultra-Com Consulting Services Ltd Ottawa Ont \$100,541.

Hospitality \$45,431

Laundry, dry cleaning, and related services \$214,232

Membership fees \$26,220

Motion picture production and distribution \$217,621—National Film Board Montreal Que \$65,514 and Ottawa Ont \$51,932, Westminster Film Ltd Toronto Ont \$26,800.

Non-professional personal service contracts, not elsewhere specified \$2,538,954—Ducks Unlimited Winnipeg Man \$32,182, Hullen Farms Millgrove Ont \$34,000, E McGuinness Hamilton Ont \$41,000, Pelletier Enterprises Winnipeg Man \$43,012, 461554 Ont Ltd Goulais River Ont \$48,000.

Other real estate services (management, appraisal, etc.) \$12,623

Photography services except motion pictures \$601,675—PH Limited Ottawa Ont \$33,946.

Storage and warehousing \$59,632

Temporary help services \$1,399,046—Angus Employment Agency Hamilton Ont \$52,323, Barbara's Personnel Services Ltd Ottawa Ont \$55,042, Bradson Personnel Services Ltd Ottawa Ont \$103,888, MacDonald and Brisson Personnel Services Ltd Ottawa Ont \$41,051, Manpower Temporary Services Regina Sask \$69,615, Professional Support Group Vancouver BC \$33,081.

Transfer of costs for professional and special services expenditures between appropriations \$1,237,819—Charges from other appropriations \$1,237,819—Government of Canada—Transport Canada Toronto Ont \$141,319, Winnipeg Man \$677,900, Government of NWT Yellowknife NWT \$35,000.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,244,591—Brokerage fees \$139,889; display services \$85,642; editing services \$347,473; maintenance services \$399,888; other business services \$212,811.

PARKS CANADA PROGRAM \$28,685,405

Accounting Services \$27,487

Accounting services, except Audit Service Bureau \$27,487

ENVIRONMENT—Continued**Engineering Services \$11,189,930**

Architectural services \$968,015—Campbell Corporation Ottawa Ont \$64,975, Firmin Lepage Architecte Rimouski Que \$86,650, K B Ray Construction Ltd Ottawa Ont \$69,253, Pater Boorberg Ltd Winnipeg Man \$65,734, Jodoin Lamarre Pratte Montreal Que \$57,444, Société Immobilière du Canada Quebec Que \$124,389, Tom Laird Architect Ltd Calgary Alta \$32,089, Zomer and Sons Landscaping and Contracting Kingston Ont \$41,837.

Engineering consultants (construction) \$1,589,773—Beaton Shepard Assoc St John's Nfld \$45,333, Blouin Blouin & Associés Montreal Que \$30,214, CH2M Hill Canada Ltd Calgary Alta \$83,110, Epec Consulting Western Ltd Calgary Alta \$32,961, Graham Bacon & Delter Thunder Bay Ont \$53,794, Graham McCourt Architects Calgary Alta \$86,096, KVB Atlantic Ltd Smith Falls Ont \$92,556, LMBDS Montreal Que \$41,733, Les Consultants B P R Quebec Que \$144,041, Lombard North Group Calgary Alta \$39,784, McNeely Engineering Ltd Nepean Ont \$298,354, Pluritec Consultants Ltée Shawinigan Que \$41,869, Proctor & Redfern Group Don Mills Ont \$26,218, Roche & Associés Sainte Foy Que \$106,912, J Philip Vaughn Halifax NS \$34,586.

Engineering consultants (other) \$603,309—Delisle & Associés Longueuil Que \$26,853, Design Group International Vancouver BC \$61,437, Hank's Electric Ltd Cranbrook BC \$57,305, Morton & Partners Ltd Rexdale Ont \$49,039, Pluritec Consultants Shawinigan Que \$67,800.

Engineering services, not elsewhere specified \$8,028,833—Airquest Surveys Ltd Winnipeg Man \$39,546, All Rite Drilling Ltd Red Deer Alta \$97,189, Architects Four Moncton NB \$36,822, Banff Bobcat Services Ltd Banff Alta \$37,832, Bishop and Forbes (1978) Ltd St John's Nfld \$28,347, C.J. MacLellan & Assoc Antigonish NS \$25,190, Delcan Ltd Don Mills Ont \$29,997, Ottawa Ont \$41,173, Deschênes & Associé St Laurent Que \$39,960, Graham McCourt Architects Calgary Alta \$301,751, Government of Canada—Energy Mines and Resources Ottawa Ont \$150,284, Public Works Canada Montreal Que \$35,965, Fisheries and Oceans Burlington Ont \$36,800, Hunter and Associates Mississauga Ont \$53,855, Hydrogeological Consultants Ltd Edmonton Alta \$41,725, Interprovincial Eng Ltd Halifax NS \$27,356, Le Groupe Dryade Inc Quebec Que \$25,905, McAllister Drilling Ltd Minster Alta \$117,163, Marshall Macklin Mohaghan Ltd Edmonton Alta \$30,743, Mayell Architect Ltd Calgary Alta \$95,568, Moncton & Partners Ltd Rexdale Ont \$29,420, Mott Myles Chatwin Ltd St John NB \$31,810, Reid Crowther and Partners Ltd Calgary Alta \$98,021, Shaw Mont Martec Ltd St John's Nfld \$29,000, Shelltech Canada Calgary Alta \$38,750, Skoy Regina Sask \$33,675, Totten Sims Hubicki Association Whitley Ont \$30,998, Trow Ltd Oshawa Ont \$40,215, University of Alberta Edmonton Alta \$198,571, Warnock Hersey Professional Services Dartmouth NS \$29,300.

Health and Welfare Services \$95,654*Hospital services \$310**Physicians and surgeons \$1,188*

Other health services, not elsewhere specified \$94,156—Associated Ambulance and Services (Whitecourt) Ltd Mayerthorpe Alta \$55,797, Park Ambulance Service Ltd Calgary Alta \$33,615.

Legal Services \$149,284

Legal services \$149,284—Deschênes et Pronovost Shawinigan Que \$26,878.

Protection Services (Corps of Commissioners, etc.) \$2,041,428

Protection services \$2,041,428—Anderson's Investigations and Consultants Douglastown NB \$130,850, CLA Con Ltd Rexton NB \$45,950, Canadian Corps of Commissioners: Halifax NS \$426,912, Quebec Que \$50,662, St John NB \$131,015, St John's Nfld \$160,409, Victoria BC \$77,759, Winnipeg Man \$108,380,

Comtec Security Inc Windsor Ont \$45,980, Harris Security Whitehorse YT \$69,097, National Lifeguard Service Toronto Ont \$30,890, Securitec Inc Trois Rivières Que \$110,643, Walkers Investigation Bureau Ltd Moncton NB \$25,812.

Scientific Services \$1,564,652

Scientific consultants \$1,111,599—A D Revill Associates Belleville Ont \$74,082, DPA Consulting Ltd Halifax NS \$28,864, Ethnoteck Inc Charlesbourg Que \$38,600, Government of Canada—Public Works Canada Ottawa Ont \$27,072, Jacques Leblond Conseils Inc Ste Foy Que \$37,850, LGL Ltd Edmonton Alta \$48,000, Marine Research St Stephen NB \$26,120, Newfoundland Geo-sciences Ltd St John's Nfld \$29,588, Province of British Columbia Ministry of Finance Victoria BC \$34,960, Stanley Associates Engineering Ltd Calgary Alta \$29,033, Université de Montréal Montreal Que \$30,649.

Scientific services, excluding consultants \$453,053—Government of Canada—Agriculture Canada Ottawa Ont \$70,136, Universities: Alberta Edmonton Alta \$41,987, Calgary Calgary Alta \$33,954.

Training and Educational Services—Non-Public Servants \$172,456*Adult occupational training \$20,675*

Education: elementary, secondary, and special (including vocational) \$86,311—Prince Albert Rural School Division of Prince Albert Sask \$33,804.

*Education: university and college \$32,524**Teachers and instructors on contract \$32,946***Training and Educational Services—Public Servants \$367,914***Staff development and training—Public Service Commission \$90,842**Training of public servants—Other, including seminars \$277,072***Other Professional Services \$1,134,472***Data processing consultants \$19,598*

Management consultants, except Bureau of Management Consulting \$958,482—Canadian Management Control Systems Corporation Etobicoke Ont \$268,227, Chandler Kennedy Architectural Group Calgary Alta \$31,606, Delcan De Leuw Cather Canada Ltd Ottawa Ont \$113,000, Department of Supply and Services Ottawa Ont \$78,662, Thorne Stevenson and Kellogg Management Consultants Toronto Ont \$215,336.

*Research contracts \$156,377**Professional services not elsewhere specified \$15***Other Services \$11,942,128***Contract administration—DSS (service charges) \$961,032*

Contracted building cleaning \$909,751—Ambassador Building Maintenance Windsor Ont \$51,600, Derko Ltée Quebec Que \$27,830, Metro Cleaning Halifax NS \$50,762, Mirlac Inc Shawinigan Que \$56,485, Starlite Cleaners Sydney NS \$48,737, Thebeau Brothers Ltd St Louis de Kent NB \$39,708, Gerald Thebeau St Louis de Kent NB \$29,749.

Data processing services and purchase of computer software, except those purchased from other departments \$1,645,832—Alphatext (1981) Ltd Ottawa Ont \$30,737, CH2M Hill Canada Ltd Calgary Alta \$59,075, Canada Systems Group Mississauga Ont \$93,975, Don Mills Ont \$31,747, Datacrown Inc Willowdale Ont \$146,313, I P Sharp Associates Ltd Toronto Ont \$26,140.

*Hospitality \$43,653**Laundry, dry cleaning, and related services \$61,750**Membership fees \$61,821*—ICCROM Rome Italy \$39,362.

ENVIRONMENT—Concluded

Motion picture production and distribution \$418,964—Government of Canada—National Film Board Montreal Que \$158,848, Ottawa Ont \$79,134.

Non-professional personal service contracts, not elsewhere specified \$2,034,259—David Brickner Dawson City YT \$33,961, City of Calgary Engineering Department Calgary Alta \$37,483, Entreprises JR Dubé Enr Petit-Cap Que \$46,650, Province of Newfoundland—Department of Transportation and Communications St John's Nfld \$32,153, Motoculture Moderne Inc Charlesbourg Que \$52,353, Pentagon Equipment Holdings Ltd Calgary Alta \$129,047, Pépinière Brown Irberville Que \$166,304, Glenn Tinley Design Consultant Winnipeg Man \$41,824, Twin City Property Maintenance Dartmouth NS \$35,980.

Other real estate services (management, appraisal, etc.) \$34,024

Photography services except motion pictures \$744,746—Canadian Government Photo Centre Ottawa Ont \$133,130, Great Western Graphics Corporation Winnipeg Man \$32,813, Patrick McCloskey & Associates Calgary Alta \$25,391.

Storage and warehousing \$10,325

Temporary help services \$367,485—Pollock Personnel Ottawa Ont \$35,586.

Transfer of costs for professional and special services expenditures between appropriations \$25,914—Charges from other appropriations \$25,914.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$4,622,572—A D Revill Association Ltd Belleville Ont \$33,296, Airport Transfer Halifax NS \$268,770, Atelier Blanchard Enr Montreal Que \$36,487, B/W Type Services Ltd Winnipeg Man \$37,857, Canadian National Railway Toronto Ont \$48,331, Kommunikart Inc Ste Foy Que \$26,512, Decors Notre Dame Inc Que \$49,434, Expo 4 Inc Lachine Que \$43,489, F McLeod Siding Sydney NS \$68,960, Government of Canada—Government Exposition Centre Ottawa Ont \$565,946, National Defence Ottawa Ont \$39,886, Supply and Services Hull Que \$237,642, Ottawa Ont \$80,639, Hofam Catering Ltd Peace River Alta \$194,202, Rideau Valley Conservation Authority Manotick Ont \$37,260, Rileys Reproduction Services Calgary Alta \$78,583, Savin Canada Ltd Toronto Ont \$30,778, Société Historique de St Boniface Winnipeg Man \$57,189, Vicap Enterprises Amherstburg Ont \$188,180, Vitricerie Champlain Inc Ville Vanier Que \$35,593.

EXTERNAL AFFAIRS \$51,253,429

Department \$46,733,483

CANADIAN INTERESTS ABROAD PROGRAM \$44,100,772

Accounting Services \$76,587

Accounting and audit services—Audit Services Bureau, DSS \$49,616

Accounting services, except Audit Services Bureau \$26,971

Engineering Services \$2,615,007

Architectural services \$2,482,804—Dubois Plumb and Associates Toronto Ont \$475,032, F Miller Vinois Montreal Que \$72,381, Estudio Ricardo Follett Arquitectos Buenos Aires Argentina \$124,149, EJ Gaboury and Associates Winnipeg Man \$73,760, Murray and Murray Griffiths and Rankin Ottawa Ont \$71,731, Neish Owen Rowland & Roy Toronto Ont \$25,531, Ouellet and Reeves Architects Montreal Que \$130,893, Sankey Partnership Toronto Ont \$816,034.

Engineering consultants (construction) \$36,706

Engineering consultants (other) \$95,497

Health and Welfare Services \$26,983

Para-medical personnel \$2,550

Physicians and surgeons \$24,433

Legal Services \$978,208

Legal services \$978,208—BC Bickerton Ottawa Ont \$38,700, Richard Bird Associates Inc Toronto Ont \$28,242, I Brownlie London England \$55,799, Chavender Research Initiatives Manotick Ont \$104,722, James Dobbins Associates Inc Toronto Ont \$113,567, Envirocon Ltd Vancouver BC \$25,193, Gardner Pinfold Consulting Economists Ltd Halifax NS \$84,227, LL Herman Ottawa Ont \$71,468, IBI Group Toronto Ont \$120,872, Professor G Jaenicke Waldstrasse West Germany \$43,879, Lette et Associes Montreal Que \$52,330, Professor A Malintoppi Rome Italy \$78,456, Marginographer Enterprises Ltd Ottawa Ont \$57,100, Santarelli and Gimer Ottawa Ont \$29,927, J Schneider Washington DC \$28,611, Professor P Weil Paris France \$68,568.

Protection Services (Corps of Commissioners, etc.) \$10,110,554

Protection services \$10,110,554—Canadian Corps of Commissioners Ottawa Ont \$752,658, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$7,087,797.

Training and Educational Services—Non-Public Servants \$383,638

Teachers and instructors on contract \$383,638—RBA Productions Ltd Nepean Ont \$45,037.

Training and Educational Services—Public Servants \$804,151

Purchase of training packages and courses \$48,116

Staff development and training—Public Service Commission \$24,794

Training consultants \$21,360

Training of public servants—Other, including seminars \$517,856

Tuition fees and costs of attending courses not elsewhere specified \$192,025

Other Professional Services \$1,084,535

Data processing consultants \$13,481

Management consultants, except Bureau of Management Consulting \$109,616

Management consulting services—Bureau of Management Consulting, DSS \$97,793—Government of Canada—Department of Supply and Services Bureau of Management Consulting Hull Que \$50,976.

Research contracts \$88,555

Professional services not elsewhere specified \$775,090—RAD Ford Paris France \$29,880, Goldfarb Consultants Willowdale Ont \$49,000.

Other Services \$28,021,109

Contract administration—DSS (service charges) \$570,629—Government of Canada—Department of Supply and Services Hull Qué \$570,629.

Contracted building cleaning \$1,010,632

Data processing services and purchase of computer software, except for those purchased from other departments \$2,172,361

Hospitality \$10,162,333—Château Laurier Ottawa Ont \$45,260, Commonwealth Holiday Inns of Canada Ltd Toronto Ont \$46,049, Deer Park Livery Toronto Ont \$45,007, Government of Canada—Department of National Defence Ottawa Ont \$97,233, Hotel La

EXTERNAL AFFAIRS—Continued

Sapinière Ltée Val David Que \$51,528, The Queen Elizabeth Hotel Montreal Que \$77,131, Royal York Hotel Toronto Ont \$26,883, Le Centre Sheraton Montreal Que \$39,516.

Laundry, dry cleaning, and related services \$102,805

Membership fees \$10,698

Motion picture production and distribution \$697,944—Government of Canada—Canadian Broadcasting Corporation Montreal Que \$60,000, National Film Board Montreal Qué \$367,986, Sportcom International Inc Ottawa Ont \$70,000.

Non-professional personal service contracts, not elsewhere specified \$115,536

Other real estate services (management, appraisal, etc.) \$76,187

Photography services except motion pictures \$178,477

Storage and warehousing \$225,926—Government of Canada—Department of Supply and Services Hull Que \$64,677.

Temporary help services \$726,427

Transfer of costs for professional and special services expenditures between appropriations \$113,158—Charges from other appropriations \$113,158—Government of Canada—Treasury Board Secretariat Ottawa Ont \$26,573.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$10,203,762—Association des Universités et Collèges du Canada Ottawa Ont \$92,020, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$113,604, Marginographer Enterprises Ltd Ottawa Ont \$35,100, JH Minet Canada Inc Montreal Que \$42,535, World University Service of Canada Ottawa Ont \$133,552.

Other business services purchased from other government departments or programs \$1,654,234—Government of Canada—Canadian Government Printing Office Hull Que \$449,556, Treasury Board Secretariat Ottawa Ont \$94,756.

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND \$1,630,094

Accounting Services \$112,057

Accounting services, except Audit Services Bureau \$112,057—Government of Canada—Department of External Affairs Ottawa Ont \$83,934, Department of Supply and Services Ottawa Ont \$28,123.

Protection Services (Corps of Commissionaires, etc.) \$38,631

Training and Educational Services—Public Servants \$5,517

Tuition fees and costs of attending courses not elsewhere specified \$5,517

Other Professional Services \$9

Professional services not elsewhere specified \$9

Other Services \$1,473,880

Data processing services and purchase of computer software, except for those purchased from other departments \$71,182—Datacrown Inc Willowdale Ont \$69,038.

Hospitality \$639

Storage and warehousing \$12,030

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,390,029—Canada Post Ottawa Ont \$629,832, Department of External Affairs Ottawa Ont \$750,114.

WORLD EXHIBITIONS PROGRAM \$1,002,617

Other Professional Services \$2,250

Professional services not elsewhere specified \$2,250

Other Services \$1,000,367

Contracted building cleaning \$22,414

Hospitality \$17,997

Laundry, dry cleaning, and related services \$1,838

Motion picture production and distribution \$3,861

Non-professional personal service contracts, not elsewhere specified \$206,242

Photography services except motion pictures \$1,497

Temporary help services \$4,005

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$742,513—Grosvenor Communications Limited Toronto Ont \$91,500.

Canadian International Development Agency \$4,210,897

Engineering Services \$3,808

Engineering consultants (construction) \$3,808

Health and Welfare Services \$562

Other health services, not elsewhere specified \$562

Protection Services (Corps of Commissionaires, etc.) \$27,101

Protection services \$27,101—Canadian Corps of Commissionaires Ottawa Ont \$27,101.

Training and Educational Services—Public Servants \$162,385

Staff development and training—Public Service Commission \$59,961

Training consultants \$18,000

Training of public servants—Other, including seminars \$28,545—Field reps \$70; training-taxable \$353; training non-taxable \$15,259; conferences \$12,863.

Tuition fees and costs of attending courses not elsewhere specified \$55,879—University and college \$55,879.

Other Professional Services \$3,742,497

Management consultants, except Bureau of Management Consulting \$347,859—Canada Systems Group Ottawa Ont \$26,763, Case Inc Montréal Qué \$35,984, Government of Canada—Department of Supply and Services and Services/Bureau of Management Consulting Ottawa Ont \$53,557, Peat Marwick and Partners Ottawa Ont \$34,436, Systemhouse Ltd Ottawa Ont \$122,250.

Professional services not elsewhere specified \$3,394,638—Bonaventure Systems Ottawa Ont \$150,613, Canada Systems Group Ottawa Ont \$94,164, Contrakon Conference Centre Mt Ste Marie Qué \$83,069, Cegir Inc Montréal Qué \$57,295, Currie Cooper & Lybrand Ottawa Ont \$143,100, DMR & Assoc Ottawa Ont \$368,536, Expo Graphic and Display Hull Qué \$43,861, Goldfarb Consultants Willowdale Ont \$40,500, Government of Canada—Canadian Exposition Centre Ottawa Ont \$30,720, Department of Supply and Services/Acquisition Services Ottawa Ont \$42,224, Audit Services Bureau \$296,147, Bureau of Management Consulting Ottawa Ont \$38,400, International Development Research Centre Ottawa Ont \$130,726, National Film Board Montreal Qué \$177,932, Treasury Board Ottawa Ont \$95,454, Hall & Bloat Consultants Ottawa Ont \$104,619, Hickling Partners Ottawa Ont

PROFESSIONAL AND SPECIAL SERVICES

EXTERNAL AFFAIRS—Concluded

\$115,688, Humphrey David & Assoc Ottawa Ont \$45,589, IMATA Systems Corp Ottawa Ont \$38,925, IMCS Ltd Ottawa Ont \$28,500, Information Resources Ottawa Ont \$28,719, Kenwin Communications Toronto Ont \$49,500, Microtime Inc Ottawa Ont \$133,978, Mobius Ottawa Ont \$34,908, Murphy S Ottawa Ont \$27,347, Peat Marwick & Partners Ottawa Ont \$101,050, Prestige Mailing Ottawa Ont \$33,150, Rudner Dr M Ottawa Ont \$30,239, SMSI Inc Ottawa Ont \$33,539, Systemhouse Ltd Ottawa Ont \$356,359.

Other Services \$274,544

Hospitality \$57,511

Membership fees \$2,277

Motion picture production and distribution \$10,324

Storage and warehousing \$2,605

Temporary help services \$201,827—Barbara's Office Personnel Ottawa Ont \$58,330.

International Joint Commission \$309,049

Legal Services \$5,797

Training and Educational Services—Public Servants \$9,772

Training of public servants—Other, including seminars \$9,772

Other Professional Services \$147,723

Management consultants, except Bureau of Management Consulting \$17,072

Professional services not elsewhere specified \$130,651—Computer Sciences Corp Baltimore Md USA \$28,611.

Other Services \$145,757

Data processing services and purchase of computer software, except for those purchased from other departments \$494

Hospitality \$8,708

Membership fees \$126

Storage and warehousing \$23,712

Temporary help services \$23,425

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$89,292

FINANCE \$23,729,459

Department \$11,995,959

FINANCIAL AND ECONOMIC POLICIES PROGRAM \$11,770,938

Accounting Services \$317,263

Accounting and audit services—Audit Services Bureau, DSS \$187,787—Government of Canada—Supply and Services Canada Ottawa Ont \$187,787.

Accounting services, except Audit Services Bureau \$129,476—Government of Canada—Supply and Services General Account Ottawa Ont \$129,476.

Protection Services (Corps of Commissionaires, etc.) \$951,163

Protection services \$951,163—Canadian Corps of Commissionaires Ottawa Ont \$409,999, Canadian Protection Services Ottawa Ont \$530,232.

Training and Educational Services—Public Servants \$186,299

Purchase of training packages and courses \$59,649—Gerard Caron School of Languages Vanier Ont \$44,593.

Staff development and training—Public Service Commission \$32,136

Training of public servants—Other, including seminars \$94,514

Other Professional Services \$4,090,657

Management consultants, except Bureau of Management Consulting \$3,406,694—Betaxin Inc Ottawa Ont \$33,000, Clarkson Gordon Toronto Ont \$32,674, CPER Associates Ottawa Ont \$34,999, Coopers & Lybrand Toronto Ont \$46,854, Davies Ward & Beck Toronto Ont \$53,562, Deloitte Haskins & Sells Toronto Ont \$115,134, Douglas Communications Sault Ste Marie Ont \$27,872, DR Allen & Associates Ottawa Ont \$63,750, Drouin Paquin & Associates Montreal Que \$192,158, Elgecon Consultants Ltd Toronto Ont \$203,274, Eco Analysis Inc Downsview Ont \$61,702, Government of Canada—Supply and Services Canada Ottawa Ont \$308,046, Grady Economics & Associates Ottawa Ont \$42,017, Groupe Sobeco Inc Montreal Que \$63,087, Guy Lord Ottawa Ont \$35,558, Thomas Horst Ottawa Ont \$66,418, K & K Public Policy Co Bolton Ont \$68,687, Michael Brennan Vancouver BC \$47,535, National Transportation Research Washington DC USA \$54,102, N Peters Kingston Ont \$27,500, Planning Economics Group Woburn Mass USA \$406,123, Pouliot Guerard & Associates Montreal Que \$59,822, Regional Data Corporation Ottawa Ont \$38,750, Richard Bird Associates Inc Mississauga Ont \$28,722, Secor Inc Montreal Que \$67,597, Scott P Mason Boston Mass USA \$28,785, Eduardo Schwartz Vancouver BC \$33,170, H Swartz Willowdale Ont \$46,958, J M Smith Ottawa Ont \$33,250, Trades Management Consulting Inc Ottawa Ont \$33,000, Western Economic Service Vancouver BC \$58,749.

Management consulting services—Bureau of Management Consulting, DSS \$41,645—Government of Canada—Supply and Services Ottawa Ont \$41,645.

Professional services not elsewhere specified \$642,318—Air Canada Touram Montreal Que \$25,000, Government of Canada—Department of Communications Ottawa Ont \$70,263, Great World Artists Ltd Ottawa Ont \$88,464, International Simultaneous Translation Service Montreal Que \$275,644.

Other Services \$6,225,556

Data processing services and purchase of computer software, except for those purchased from other departments \$2,409,450—Applied Economic Research and Information Centre Systems Group Ottawa Ont \$56,677, Canada Systems Group Ltd \$210,498, Dataline Inc Toronto Ont \$80,200, Intel Semiconductor of Canada Ltd Toronto Ont \$33,739, IP Sharp Associates Ltd Toronto Ont \$561,607, Data-crown Inc Willowdale Ont \$80,605, The Conference Board of Canada Ottawa Ont \$694,073, Data Resources Inc Lexington Mass USA \$300,263, Computel System Ltd Ottawa Ont \$107,355, Government of Canada—Revenue Canada Ottawa Ont \$138,193.

Hospitality \$188,231—Roy Thompson Hall Toronto Ont \$41,992, Smiths Advertising Specialties Mississauga Ont \$48,804.

Laundry, dry cleaning, and related services \$1,936

Membership fees \$15,032

Photography services except motion pictures \$8,646

Temporary help services \$603,078—Barbara's Office Personnel Ottawa Ont \$277,538, Bradson Personnel Services Ottawa Ont \$131,087, Victor Temporary Services Ottawa Ont \$51,806, The 500 Selection Services Ottawa Ont \$95,434.

Other business services except those purchased from other government departments or programs (excluding any printed matters or

FINANCE—Continued

publications) \$638,026—Federation of Canadian Municipalities Ottawa Ont \$50,000, Savin Canada Inc Rexdale Ont \$44,853, Quantum Management Services Ltd Montreal Que \$57,519, Ontario Tourist and Travel Toronto Ont \$200,722.

Other business services purchased from other government departments or programs \$2,361,157—Government of Canada—External Affairs Ottawa Ont \$63,890, Supply and Services Canada Ottawa Ont \$1,001,826, National Defence Ottawa Ont \$392,265, Public Works Ottawa Ont \$612,480.

ANTI-DUMPING TRIBUNAL PROGRAM \$154,928

Legal Services \$15,868

Training and Educational Services—Public Servants \$1,428

Staff development and training—Public Service Commission \$700

Training of public servants—Other, including seminars \$728

Other Professional Services \$12,858

Management consultants, except Bureau of Management Consulting \$3,743

Professional services not elsewhere specified \$9,115

Other Services \$124,774

Data processing services and purchase of computer software, except for those purchased from other departments \$160

Hospitality \$760

Membership fees \$435

Temporary help services \$12,060

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$62,654

Other business services purchased from other government departments or programs \$48,705—Government of Canada—Supply and Services Canada Ottawa Ont \$25,783.

INSPECTOR GENERAL OF BANKS PROGRAM \$70,093

Accounting Services \$2,976

Accounting and audit services—Audit Services Bureau, DSS \$2,976

Legal Services \$191

Training and Educational Services—Public Servants \$2,577

Training of public servants—Other, including seminars \$2,577

Other Services \$64,349

Data processing services and purchase of computer software except for those purchased from other departments \$14,126

Hospitality \$728

Temporary help services \$12,617

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$33,699

Other business services not elsewhere specified purchased from other government departments or programs \$3,179

Auditor General \$6,647,692

Accounting Services \$4,160,177

Accounting and audit services—Audit Services Bureau, DSS \$12,844

Accounting services, except Audit Services Bureau \$4,147,333—George Abonyi Ottawa Ont \$30,566, Arthur Andersen and Co Ottawa Ont \$167,661, Peter Barnard Associates Toronto Ont \$89,385, CGI Inc Ottawa Ont \$31,916, Campbell Sharp Ottawa Ont \$50,559, Diane Charron Gatineau Que \$36,447, Clarkson Gordon Ottawa Ont \$53,744, J C Cooper et Associés Inc Montreal Que \$28,309, Coopers and Lybrand Ottawa Ont \$49,886, Deloitte Haskins and Sells Ottawa Ont \$242,336, L J Duff and Associates Inc Montreal Que \$56,805, Dunwoody and Co Ottawa Ont \$70,871, E R A Consultants Inc Ottawa Ont \$113,480, Ekos Research Associates Inc Ottawa Ont \$59,580, Ernst and Whinney Ottawa Ont \$64,267, Edward M Eustace St Lambert Que \$40,973, R A Greenwood Ottawa Ont \$62,088, Robert Latulippe Montreal Que \$43,810, John McKay and Associates Inc Ottawa Ont \$58,839, MacGillivray and Co Ottawa Ont \$260,197, Maheu Noiseux and Co Montreal Que \$26,138, Mallette Benoit Boulanger Rondeau et Associés Montreal Que \$62,430, Peat Marwick Mitchell and Co Ottawa Ont \$131,084, Peat Marwick and Partners Montreal Que \$68,165 and Ottawa Ont \$92,628, R O Moore Willowdale Ont \$61,410, Price Waterhouse Ottawa Ont \$43,653 and Montreal Que \$43,050, Price Waterhouse Associates Ottawa Ont \$43,881, Raymond Chabot Martin Paré et Associés Montreal Que \$75,547 and Ottawa Ont \$226,150, Raymond Chabot Martin Paré et Cie Montreal Que \$132,731, Samson Bélair Montreal Que \$25,518, Taylor Partners Ottawa Ont \$31,139, Thorne Riddell Ottawa Ont \$55,714, and Toronto Ont \$25,047, Thorne Stevenson and Kellogg \$96,231, Thouin et Associés Ltée Montreal Que \$55,110, Touche Ross and Co Ottawa Ont \$64,361, Ward Mallette Chartered Accountants Ottawa Ont \$55,342, Woods Gordon Ottawa Ont \$81,158.

Legal Services \$60,022

Legal services \$60,022—Gowling and Henderson Ottawa Ont \$37,547.

Protection Services (Corps of Commissionaires, etc.) \$18,805

Training and Educational Services—Non-Public Servants \$137,548

Teachers and instructors on contract \$137,548—Michael Mankowski Associates Inc Ottawa Ont \$36,675, Amélie Wells Quebec Que \$25,040.

Training and Educational Services—Public Servants \$180,514

Purchase of training packages and courses \$36,615

Staff development and training—Public Service Commission \$32,470

Training of public servants—Other, including seminars \$83,336

Tuition fees and costs of attending courses not elsewhere specified \$28,093

Other Professional Services \$1,217,143

Data processing consultants \$92,483—Minas Information Systems Ltd Ottawa Ont \$92,333.

Management consultants, except Bureau of Management Consulting \$423,040—Ernst and Whinney Ottawa Ont \$25,935, Goss Gilroy and Associates Ottawa Ont \$488,641, D E Hushion and Associates Ltd Ottawa Ont \$47,970, Peat Marwick and Partners Toronto Ont \$37,250 and Ottawa Ont \$25,049, Potentia Consultants Ltd Ottawa Ont \$28,980, Marshall Wansbrough Westmount Que \$28,125.

FINANCE—Concluded

Management consulting services—Bureau of Management Consulting, DSS \$36,006—Bureau of Management Consulting Ottawa Ont \$36,006.

Professional services not elsewhere specified \$665,614—Claire Beauchesne-Chabot Ottawa Ont \$29,014, Hickling Partners Inc Ottawa Ont \$32,287, Desmond Kimmitt West Vancouver BC \$28,078, Gary A Sheehan Kitchener Ont \$49,500, Taylor Partners Ottawa Ont \$52,197, Thorne Stevenson and Kellogg Toronto Ont \$52,647, Marshall Wansbrough Westmount Que \$29,175.

Other Services \$873,483

Contract administration—DSS (service charges) \$1,408

Data processing services and purchase of computer software, except for those purchased from other departments \$173,786—Computer Sciences Canada Ltd Willowdale Ont \$31,632, Datacrown Inc Willowdale Ont \$77,599.

Data processing services purchased from other government departments or programs \$4,870

Hospitality \$23,353

Membership fees \$22,648

Photography services except motion pictures \$1,446

Temporary help services \$598,292—Barbara Personnel Inc Ottawa Ont \$47,489, Bradson Personnel Services Inc Ottawa Ont \$38,516, H V Chapman and Associates Ltd Toronto Ont \$69,217, Harrington Ottawa Ont \$64,327, Miss Stacey Ottawa Ont \$50,516, Portage Personnel Ltée Hull Que \$130,110, Selective Placements (Ottawa) Ltd Ottawa Ont \$43,625, Services Professionnels Cousineau Inc Brossard Que \$45,713, Victor Temporary Services Ottawa Ont \$70,331.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$47,680

Insurance \$4,893,458

Accounting Services \$4,270,075

Accounting and audit services—Audit Services Bureau, DSS \$7,709—Audit Services Bureau DSS Ottawa Ont \$7,709.

Accounting services, except Audit Services Bureau \$4,262,366—The Clarkson Company Ltd Toronto Ont \$2,536,533, Northumberland General Insurance Co Toronto Ont \$461,014, Price Waterhouse Ltd Toronto Ont \$824,800, Royal Bank of Canada Ottawa Ont \$185,823, Touche Ross Ltd Toronto Ont \$239,686.

Legal Services \$102,678

Legal services \$102,678—Smith Lyons Torrance Stevenson and Mayer Toronto Ont \$64,572, Stapells and Sewell Toronto Ont \$36,676.

Protection Services (Corps of Commissionaires, etc.) \$2,065

Training and Educational Services—Public Servants \$21,925

Staff development and training—Public Service Commission \$8,460

Training of public servants—Other, including seminars \$7,892

Tuition fees and costs of attending courses not elsewhere specified \$5,573

Other Professional Services \$50,626

Management consultants, except Bureau of Management Consulting \$50,626—R Humphrys Ottawa Ont \$50,626.

Other Services \$446,089

Contract administration—DSS (service charges) \$10,544

Data processing services and purchase of computer software, except for those purchased from other departments \$372,777—Alphatext Systems Ltd Ottawa Ont \$71,225, IBM Ottawa Ont \$157,174, I P Sharp Assoc Ltd Toronto Ont \$108,899.

Data processing services purchased from other government departments or programs \$6,704

Hospitality \$1,208

Membership fees \$3,573

Storage and warehousing \$120

Temporary help services \$14,908

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$9,052

Other business services purchased from other government departments or programs \$27,203

Tariff Board \$192,350

Protection Services (Corps of Commissionaires, etc.) \$384

Training and Educational Services—Public Servants \$7,417

Training of public servants—Other, including seminars \$7,417

Other Professional Services \$134,279

Professional services not elsewhere specified \$134,279—G Grant Ottawa Ont \$30,240, D Kronick Ottawa Ont \$44,720.

Other Services \$50,270

Temporary help services \$3,949

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$46,321—Steno Tran Services Ltd Ottawa Ont \$35,623.

FISHERIES AND OCEANS \$62,563,456

Department \$62,323,282

Accounting Services \$936,690

Accounting and audit services—Audit Services Bureau, DSS \$167,282—Audit Services Bureau Ottawa Ont \$167,282.

Accounting services, except Audit Services Bureau \$769,408—Energy Mines and Resources Ottawa Ont \$304,000, Environment Canada Ottawa Ont \$72,667, Ernst & Whinney Ottawa Ont \$141,810, Privy Council Ottawa Ont \$73,289.

Engineering Services \$2,050,297

Architectural services \$71,717—International Submarine Engineering Ltd Port Moody BC \$29,734.

Engineering consultants (construction) \$862,222—Emco Engineering Ltd Castlegar BC \$46,038, Eyretechnics Ottawa Ont \$29,495, Gordon Page Inspection Services Agassiz BC \$47,717, International Submarine Engineering Ltd Port Moody BC \$248,000, Kerr Wood Leidal North Vancouver BC \$69,578, Nystrom Lee Kobayaski Vancouver BC \$33,890, Piteau and Associates West Vancouver BC \$45,162, Seashore Engineering and Assoc St John's Nfld \$180,000, Smirfitt Engineering Kitimat BC \$49,790, Wright Engineers Ltd Vancouver BC \$29,978.

FISHERIES AND OCEANS—Continued

Engineering consultants (other) \$502,021—Emco Engineering Ltd Castlegar BC \$32,727, Kerr Wood Leidal North Vancouver BC \$156,515.

Engineering services, not elsewhere specified \$614,337—LC Adamo Solana Beach Cal USA \$68,821, Ken Bradley Sidney BC \$29,715, Cantech Sidney BC \$28,094, AS Navitronic Arkus Denmark \$200,000, Supply and Services Ottawa Ont \$53,387, United States Department of Commerce Seattle Wash USA \$47,363.

Health and Welfare Services \$133,607

Hospital services \$763

Physicians and surgeons \$25

Other health services, not elsewhere specified \$132,819—Workers Compensation St John's Nfld \$94,100.

Legal Services \$635,983

Legal services \$635,983—Privy Council Ottawa Ont \$128,850.

Protection Services (Corps of Commissionaires, etc.) \$1,283,775

Protection services \$1,283,775—Canadian Corps of Commissionaires Halifax NS \$265,721, Canadian Corps of Commissionaires Saint John NB \$144,796, Canadian Corps of Commissionaires St John's Nfld \$172,800, Canadian Corps of Commissionaires Victoria BC \$228,820, Canadian Corps of Commissionaires Winnipeg Man \$50,081, The British Columbia Corps of Commissionaires Vancouver BC \$73,806, Securigard Services Ltd Vancouver BC \$114,598.

Scientific Services \$17,837,766

Scientific consultants \$1,266,457—Baffin Region Inuit Assoc Frobisher Bay NWT \$400,000, CGI Consultants Don Mills Ont \$49,607, Comar Consultants Ltd Halifax NS \$122,823, Dobrocky Seatech Nfld Ltd St John's Nfld \$368,300, Fenco Shawinigan Engineering Halifax NS \$28,151, Hurley Fisheries Consulting Dartmouth NS \$50,038, Martec Ltd Halifax NS \$68,976, McQuest Marine Sciences Burlington Ont \$95,900, North South Consultants Winnipeg Man \$291,418, Wycove Systems Ltd Tantallon NS \$25,905.

Scientific services, excluding consultants \$16,571,309—Aquatic Industries Ltd St Andrews NB \$89,325, Archipelago Coastal Marine Research Victoria BC \$108,210, Arctic Labs Sidney BC \$76,799, Arctic Sciences Sidney BC \$244,569, Arrowsmith Computing Ltd Nanaimo BC \$32,514, Atlantic Air Surveys Dartmouth NS \$83,284, B & E Studios Nanaimo BC \$25,111, Baynes Communication Ottawa Ont \$31,661, Beak Consultants Richmond BC \$106,594, Beothuk Data Systems Ltd St John's Nfld \$75,700, BIO Conseil Inc Ste Foy Que \$44,977, Block Bros Data Centre Ltd Vancouver BC \$302,932, Bradson Personnel Services Halifax NS \$29,912, Brocoli Bros Sidney BC \$51,400, C-Core St John's Nfld \$200,000, Canadian Paralegic Association Halifax NS \$89,025, W Carter St John's Nfld \$40,933, CSG Multiple Access Division Ottawa and Don Mills Ont \$74,326, Chapter House Toronto Ont \$54,102, Cole Associates Charlottetown PEI \$50,539, Computel Systems Ltd Ottawa Ont \$105,929, Computer Systems Ltd Ottawa Ont \$43,386, Comshare Rexdale Ont \$391,546, Control Data Canada Ltd Mississauga Ont \$46,886, Dataline Inc Toronto Ont \$61,682, Dobrocky Seatech Sidney BC \$118,198, DPA Consulting Ltd Vancouver BC \$31,506, Dugas Equipment Ltd Caraquet NB \$108,060, Energy Mines and Resources Ottawa Ont \$37,985, Environmental Sciences Vancouver BC \$32,909, Evans Computers Applications Ltd Halifax NS \$52,845, EVS Consultants Ltd North Vancouver BC \$87,322, Eyretechnics Ottawa Ont \$218,021, Fisheries Assoc of Newfoundland St John's Nfld \$36,500, Fogo Island Cooperative Fogo Island Nfld \$62,000, Fundy Isles Marine Enterprises Ltd St Andrews NB \$69,435, Fundy Weir Fisherman's Assoc St Andrews NB \$70,215, G Drouin & Associé Ste Foy Que \$84,526, Geomarines Associates Ltd Halifax NS \$32,000, RH Herlineux Sidney BC \$30,303, Hunter & Associates Isglinton Ont

\$25,682, Huntsman Marine Laboratory St Andrews NB \$245,883, Hurley Fisheries Consulting Dartmouth NS \$41,000, Infomart Ottawa Ont \$39,054, J & S Outdoor Ventures Ltd Terrace BC \$25,610, JC Lee & Associates Ltd Nanaimo BC \$303,796, Kingsclear Indian Band Fredericton NB \$29,311, Lee Straight Consulting Services Ltd Vancouver BC \$63,896, LGL Ltd Sidney BC \$307,983, LGL Ltd St John's Nfld \$100,800, L Linkletter St Andrews NB \$26,881, MacLaren Plansearch Corp Vancouver BC \$144,167, Malaspina College Nanaimo BC \$30,349, Marinav Corp Ottawa Ont \$1,104,859, Marine Lobster Farms Ltd Charlottetown PEI \$27,000, Marine Research Associates Ltd St Andrews NB \$232,500, Maritime Computer Ltd Halifax NS \$297,964, McClelland Boutilier's Point NS \$30,419, Memorial University of Newfoundland St John's Nfld \$86,600, Montreal Engineering Co Ltd Fredericton NB \$58,722, National Research Council Ottawa Ont \$27,281, NB Wildlife Federation Moncton NB \$199,500, Nordec Ltd St John's Nfld \$118,425, Norecol Environmental Consultants Ltd Vancouver BC \$143,000, Northern Pipeline Ottawa Ont \$28,543, Northwest Biologists Nanaimo BC \$33,290, NS Fishermen's Assoc Yarmouth NS \$50,000, NS Salmon Assoc Liverpool NS \$201,800, Ontario Ltd Kitchener Ont \$28,600, Peat Marwick & Partners Ottawa Ont \$81,190, Privy Council Ottawa Ont \$605,377, Province of BC Ministry of Forests Victoria BC \$110,000, Roche & Associé Ltée Ste-Foy Que \$117,853, S & B Research Sidney BC \$27,699, Salmon Association of Eastern Nfld St John's Nfld \$66,600, Scotia Shelf Traders Halifax NS \$1,171,256, Sea I Research Canada Ltd Sidney BC \$30,000, Sea Research Canada Limited Sidney BC \$30,500, Seakem Oceanography Sidney BC \$213,288, Seated Investigation Services Ltd Halifax NS \$37,129, M Shaffer White Rock BC \$41,116, Simon Fraser University Burnaby BC \$43,325, Supply and Services Ottawa Ont \$689,246, Systemhouse Ltd Ottawa Ont \$43,779, Terra Surveys Inc Sidney BC \$510,000, Unicom Services Ltd Burnaby BC \$311,210, Université du Québec Rimouski Que \$30,000, University of British Columbia Vancouver BC \$133,744, University of Manitoba Winnipeg Man \$96,120, US Dept of Commerce Rochville Md USA \$30,750, Walker Industrial Computing Sidney BC \$32,786, Washburn & Gillis Associated Ltd Fredericton NB \$98,887, E W Willes Victoria BC \$28,188, Wycone Systems Ltd Tantallon NS \$71,006.

Training and Educational Services—Non-Public Servants \$319,049

Education: elementary, secondary, and special (including vocational) \$2,646

Education: university and college \$89,842

Teachers and instructors on contract \$226,561

Training and Educational Services—Public Servants \$568,211

Purchase of training packages and courses \$16,691

Training consultants \$92,566

Training of public servants—Other, including seminars \$383,510—Public Service Commission Ottawa Ont \$67,347, RCMP Regina Sask \$156,395.

Tuition fees and cost of attending courses not elsewhere specified \$75,444

Other Professional Services \$278,109

Data processing consultants \$104,172—Beothuk Data Systems Ltd St John's Nfld \$55,800.

Management consultants, except Bureau of Management Consulting \$161,042—DPA Consulting Vancouver BC \$30,025, Shorten Enterprises Ltd Richibucto NB \$40,683.

Management consulting services—Bureau of Management Consulting, DSS \$12,895

FISHERIES AND OCEANS—Continued

Other Services \$38,279,795

Contract administration—DSS (service charges) \$5,457,704—Supply and Services Ottawa Ont \$5,446,172.

Contracted building cleaning \$435,414—A & A Building Cleaning Winnipeg Man \$94,800, Hank's Professional Building Maintenance Nanaimo BC \$47,917, Tom Bursey Cleaners Ltd St John's Nfld \$131,000.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,071,889—Comshare Rexdale Ont \$989,602, Canada Systems Groups Ltd Ottawa Ont \$41,500, Canadian Data Vancouver BC \$28,864, Nfld and Labrador Computer Services St John's Nfld \$514,600.

Data processing services purchased from other government departments or programs \$32,744—Privy Council Ottawa Ont \$32,003.

Hospitality \$143,163

Laundry, dry cleaning, and related services \$113,987

Membership fees \$27,072

Motion picture production and distribution \$149,812—National Film Board Ottawa Ont \$46,789.

Non-professional personal service contracts, not elsewhere specified \$429,184—Barbara Personnel Inc Ottawa Ont \$42,402, Bradson Personnel Services Ottawa Ont \$33,433, Portage Personnel Ltée Hull Que \$42,413, Privy Council Ottawa Ont \$39,700, Victor's Temporary Services Ottawa Ont \$31,384.

Other real estate services (management, appraisal, etc.) \$258,519—Oceanwater Inc Vicksburg Miss USA \$26,085.

Photography services except motion pictures \$408,718—Computel Systems Ltd Ottawa Ont \$39,191.

Storage and warehousing \$299,724—Associated Freezers Ltd St John's Nfld \$72,900, Maritime Warehousing & Freezer Ltd Saint John NB \$119,660, Ocean Harvesters Ltd Harbour Grace Nfld \$84,500.

Temporary help services \$1,613,716—Angus Employment Agency Hamilton Ont \$31,830, Barbara Personnel Inc Ottawa Ont \$59,940, Bradson Personnel Services Ottawa Ont \$27,905, Drake International Ottawa Ont \$35,906, Manpower Temporary Services Moncton NB \$48,511, Narwall Construction Resolute Bay NWT \$41,251, Office Assistance Vancouver BC \$185,576, Office Overload Vancouver BC \$28,038, Temporarily Yours Halifax NS \$34,436.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,824,838—AC Drillers Keremos BC \$92,840, AL Professional Service Ltd Shediac Bridge NB \$122,749, Alphatext Inc Ottawa Ont \$89,680, B Andrews Campbell River BC \$28,000, Angling Associates (Pacific Rim) Inc North Vancouver BC \$37,000, Aquatic Resources Vancouver BC \$54,366, Audit Services—DSS Ottawa Ont \$42,707, B Bishop Nanaimo BC \$57,829, BC Institute of Technology Burnaby BC \$114,004, BC Wildlife Federation Surrey BC \$29,854, Bella Bella Indian Band Waglisla BC \$204,374, Beothuk Data Systems Ltd St John's Nfld \$1,222,000, L Bernbach Pentecost BC \$29,125, F Berry Vancouver BC \$100,000, Bethume Import-Export Ltd Montreal Qué \$34,825, BIO Conseil Inc Ste Foy Qué \$244,040, G L Bisaro Vancouver BC \$50,173, Bonne Bay Development Assoc Bonne Bay Nfld \$42,760, R Branstetter Nanaimo BC \$34,064, C P R O Computer Enterprise Victoria BC \$34,504, Can Test Ltd Vancouver BC \$53,339, Canadian Salfish Corp St John's Nfld \$169,800, Caulfield Whitecroft BC \$95,000, Central Interior Tribe Kamloops BC \$52,377, Chantier Maritime Ile Aux Coudres St-Joseph-sur-Mer Qué \$21,752, Chehalis Indian Band Agassiz BC \$280,613, CODEP Québec Qué \$596,167, Comité du Port Caraquet NB \$52,999, Commar

Management Consultants Ltd Halifax NS \$121,500, Connors Brothers Ltd Shippegan NB \$27,000, Courtenay Fish and Game Courtenay BC \$25,387, Cow Head Fisherman's Committee Cow Head Nfld \$60,310, Cowichan Indian Band Duncan BC \$256,751, Cowichan Regional District Duncan BC \$78,353, G Cronkite Dawson City YT \$76,634, D B Lister and Associates Cedarbrook BC \$50,758, D P A Consulting Vancouver BC \$50,000, D J Davies Whitehorse YT \$256,889, Déménagement Gatineau Inc Pte-Gati-neau Qué \$54,025, DSS Vancouver BC \$63,841, Dugas Equipment Ltd Caraquet NB \$29,505, East Botsford Recreational Council Bayfield NB \$52,984, Entech Environmental Consultants Vancouver BC \$159,555, Envirocon Ltd Vancouver BC \$223,787, Evergreen Press Vancouver BC \$100,470, P Fee Vancouver BC \$95,717, Fishery Products Ltd St John's Nfld \$47,100, Flume Stabilization Systems New York NY USA \$41,571, Freshwater Fish Marketing Corp Winnipeg Man \$1,477,220, Gitksan Carrier Tribal Council Hazelton BC \$95,000, Gitksan Carrier Tribe Hazelton BC \$35,578, Glover Business Communications Vancouver BC \$242,139, D Gordon Prince Rupert BC \$25,000, Goss Gilroy & Associates Ottawa Ont \$40,426, D Hahn Port Hardy BC \$29,000, Halifax Industries Ltd Dartmouth NS \$37,831, S Hamilton North Vancouver BC \$35,000, J E G Heaven Maple Ridge BC \$48,000, Heilstuk Tribal Council Waglisla BC \$26,485, Hitchcock Consulting Ardrossan Alta \$27,960, A Horler Whitehorse YT \$89,075, Howard Paish and Associates Coquitlam BC \$44,419, J & S Outdoors Ventures Ltd Terrace BC \$61,138, J E Sager & Associates Burnaby BC \$100,959, JC Lee & Associates Ltd Nanaimo BC \$121,724, G Kapahi Vancouver BC \$65,000, Kincolith Indian Band Kincolith BC \$157,302, H Kingma Vancouver BC \$25,000, Kispix Indian Band Hazelton BC \$298,684, Kispix Band Council Hazelton BC \$25,000, Kitasoo Band Council Klemtu BC \$25,500, W Lade Vancouver BC \$39,066, Lake Group Ltd St John's Nfld \$166,100, J Latta Delta BC \$35,101, LGL Ltd Sidney BC \$281,506, LGL Ltd St John's Nfld \$59,500, M Foster Ltd Toronto Ont \$26,680, L B MacDonald Vancouver BC \$49,800, W W MacLeod Simon Sound BC \$25,000, Malaspina College Nanaimo BC \$84,160, Margaree Volunteer Fire Department Margaree Valley NS \$50,350, Marine Lobster Farms Ltd Charlottetown PEI \$68,659, Maritime Computers Halifax NS \$70,635, Masset Indian Band Masset BC \$221,233, E McGuire Port Coquitlam BC \$66,023, Ministry of Environment Fish and Wildlife Branch Victoria BC \$974,252, Miramichi Salmon Assoc Inc Fredericton NB \$329,610, A Moineau Québec Qué \$26,626, Moniteq Ltd Concord Ont \$67,000, Nanaimo Community Employment Nanaimo BC \$229,929, Nanaimo Fish and Game Nanaimo BC \$28,570, New Options Victoria BC \$30,500, Nimpkish Band Alert Bay BC \$300,230, Nordco Ltd St John's Nfld \$92,665, North Vancouver Island Salmon Enhancement Port Hardy BC \$89,000, Northern Trollers Assoc Masset BC \$30,000, Northumberland Salmon Protection Assoc Newcastle NB \$57,661, Northwest Water Well Drilling Ltd Langley BC \$29,763, Ocean Harvesters Ltd Harbour Grace Nfld \$32,200, O'Donnell's Trucking St Mary's Bay Nfld \$27,800, B Omecsa Victoria BC \$25,313, Owekeno Indian Band Rivers Inlet BC \$48,868, PLB Management Consultant and Associates Ltd Moncton NB \$73,872, Pacific Trollers Campbell River BC \$29,005, Pandalus Nordique Ltée Lamèque NB \$27,609, Powell River Salmon Society Powell River BC \$35,985, Prince Edward Island Fisherman's Assoc Charlottetown PEI \$403,752, Professional and Personnel Services St John's Nfld \$63,600, Quadra Island Salmon Enhancement Society Quathiaski Cove BC \$29,689, Quantum Research Ltd Vancouver BC \$141,233, Research and Productivity Council Fredericton NB \$35,388, J Rogers Fortune Nfld \$37,000, Royal Canadian Legion Cardigan PEI \$266,662, Salmon Assoc of Eastern Nfld St John's Nfld \$53,440, Salmon Preservation Assoc of Western Newfoundland Deer Lake Nfld \$51,400, San Juan Enhancement Port Renfrew BC \$94,203, Sea Spring Salmon Farms Chemainus BC \$65,068, Seabase Ltd St John's Nfld \$33,700, Sechelt Indian Band Sechelt BC \$255,035, Seimac Ltd Bedford NS \$212,700, Semiahmoo Fish and Game Clure Bay BC \$54,000, Semiahmoo Fish and Game White Rock BC \$25,460, Shorten Enterprises Ltd Richibucto NB \$32,558, Sigma Environ-

FISHERIES AND OCEANS—Concluded

mental Consultants Vancouver BC \$42,592, Simon Fraser University Burnaby BC \$30,000, Sliammon Indian Band Powell River BC \$190,273, N A Sloan Nanose Bay BC \$111,412, South West Coast Development Assoc Port Aux Basques Nfld \$56,557, Ste Barbe Development Assoc Plum Point Nfld \$45,248, G Steele Nanaimo BC \$34,500, R Stoelting Salmon Arm BC \$25,015, Sun Save the Salmon Vancouver BC \$50,000, C Swann Bella Coola BC \$41,839, Technetronics Ottawa Ont \$37,999, Thorne Riddell Vancouver BC \$26,135, Thornton Creek Enhancement Society Ucluelet BC \$106,607, B J Till Vancouver BC \$30,000, Torngat Fish Producers Cooperative Happy Valley Goose Bay Nfld \$44,800, Touche Ross Ottawa Ont \$29,250, E R Townshend Mount Stewart PEI \$76,042, Underwood McLellan Burnaby BC \$285,406, Unicorn Services Burnaby BC \$373,005, Unicorn Services Limited/J E Sager & Associates Burnaby BC \$40,001, Université de Moncton Moncton NB \$90,491, University of British Columbia Vancouver BC \$82,335, University of Prince Edward Island Charlottetown PEI \$79,011, V A Poulin and Associates Vancouver BC \$125,000, Ville de Caraque Caraque NB \$26,139, Ville de Shippegan Shippegan NB \$30,072, B Waddell Port Coquitlam BC \$35,000, West Coast Fishculture Nanaimo BC \$165,433, P Withler Nanaimo BC \$56,802.

Other business services purchased from other government departments or programs \$13,311

Commission on Pacific Fisheries Policy \$240,174

Other services \$240,174

Hospitality \$1,656

Temporary help services \$16,540

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$221,772—Richard Campbell Vancouver BC \$77,420, Clayton Consulting Services Surrey BC \$56,589.

Other business services purchased from other government departments or programs \$206

GOVERNOR GENERAL \$203,674

Accounting Services \$16,000

Accounting and audit services—Audit Services Bureau, DSS \$16,000

Training and Educational Services—Public Servants \$2,043

Training of public servants—Other, including seminars \$1,873

Tuition fees and costs of attending courses not elsewhere specified \$170

Other Professional Services \$3,484

Professional services not elsewhere specified \$3,484

Other Services \$182,147

Contract administration—DSS (service charges) \$1,331

Hospitality \$25,061

Laundry, dry cleaning, and related services \$31,795

Membership fees \$503

Non-professional personal service contracts, not elsewhere specified \$14,289

Photography services except motion pictures \$16,065

Temporary help services \$89,511

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,592

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$204,054,121

Department \$204,054,121

ADMINISTRATION PROGRAM \$7,637,963

Accounting Services \$2,590,547

Accounting services, except Audit Services Bureau \$2,590,547—Arthur Anderson and Co Ottawa Ont \$42,953, Clarkson Gordon Ottawa Ont \$127,023, Coopers and Lybrand Ottawa Ont \$171,857, Deloitte Haskins and Sells Ottawa Ont \$323,871, E A C Amy and Sons Ltd Ottawa Ont \$78,325, E R A Consultants Inc Ottawa Ont \$35,462, Ernst and Whinney Ottawa Ont \$581,452, Government of Canada—Supply and Services Canada Ottawa Ont \$657,956, Hickling Partners Inc Ottawa Ont \$60,129, Laliberté Lanctot Morin and Associates Québec Qué \$66,806, Microtime Inc Ottawa Ont \$138,304, Peat Marwick Mitchell and Co \$100,475, Touche Ross and Co Ottawa Ont \$89,385.

Engineering Services \$50,461

Engineering consultants (other) \$317

Engineering services, not elsewhere specified \$50,144—Government of Canada—Public Works Canada Ottawa Ont \$32,904.

Health and Welfare Services \$330

Other health services, not elsewhere specified \$330

Legal Services \$45,250

Protection Services (Corps of Commissionaires, etc.) \$13,915

Scientific Services \$17,942

Scientific services, excluding consultants \$17,942

Training and Educational Services—Non-Public Servants \$46,339

Adult occupational training \$786

Education: university and college \$45,553

Training and Educational Services—Public Servants \$258,216

Staff development and training—Public Service Commission \$104,600—Government of Canada—Public Service Commission Ottawa Ont \$101,640.

Training of public servants—Other, including seminars \$153,616

Other Professional Services \$3,384,775

Data processing consultants \$209,722—Federal Systems of Canada Ottawa Ont \$59,345, Ultracon Consulting Service Ottawa Ont \$39,014, Wood Brown and Associates Ottawa Ont \$60,532.

Management consultants, except Bureau of Management Consulting \$2,589,864—John Bene Vancouver BC \$52,624, Borden and Elliot Toronto Ont \$87,190, Capital Cities Consultants Toronto Ont \$42,409, Communicado Associates Ottawa Ont \$38,750, DPA Consulting Ltd Ottawa Ont \$41,000, Eliasson Apostle Assoc Ottawa Ont \$27,154, Evaluation and Strategic Management Ottawa Ont \$51,282, Federal Systems of Canada Ottawa Ont \$30,000, Goulet Donnelly Associations Ottawa Ont \$62,700, Government of Canada—Supply and Services Ottawa Ont \$76,479, Hanscomb Montréal Qué \$27,500, Hickling Partners Inc Ottawa Ont \$50,000, Impacts Management Inc Ottawa Ont \$48,200, Intergroup Consulting Winnipeg Man \$52,260, Johnston and Buchan Ottawa Ont \$114,127, Wilham Kerr and Associates White Rock BC \$45,795, W

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

S Kubiski and Associates Toronto Ont \$35,000, Logican Ltd Toronto Ont \$49,947, MacDermid and Co Saskatoon Sask \$82,442, Andrew Mikita Hunter River PEI \$51,238, National Film Board Ottawa Ont \$38,938, J Philip Nicholson Ottawa Ont \$75,810, JJ Owens Ottawa Ont \$62,359, Anthony Price Québec Qué \$27,664, Ruscarr Ltd Ottawa Ont \$65,063, Social Policy Research Toronto Ont \$83,930, Tara Management Services Almonte Ont \$28,141, Laurelle Van Horn Ottawa Ont \$27,390, Woods Gordon Montréal Qué \$92,275.

Research contracts \$117,004

Professional services not elsewhere specified \$468,185—Bonaventure Systems Inc Ottawa Ont \$46,587, Forest Advertising Regina Sask \$58,828, Lemmex and Associates Ltd Ottawa Ont \$60,299, Maxima Computer Consultants Ottawa Ont \$40,504, Quasar Systems Ltd Ottawa Ont \$44,865.

Other Services \$1,230,188

Contract administration—DSS (service charges) \$149,919—Government of Canada—Supply and Services Ottawa Ont \$138,470.

Contracted building cleaning \$35

Data processing services and purchase of computer software, except for those purchased from other departments \$262,764—Datacrown Ottawa Ont \$119,589, Government of Canada—Supply and Services Ottawa Ont \$30,972.

*Hospitality \$44,890**Laundry, dry cleaning, and related services \$460**Membership fees \$4,433**Motion picture production and distribution \$1,800**Non-professional personal service contracts, not elsewhere specified \$7,811**Photography services except motion pictures \$34,308**Storage and warehousing \$184*

Temporary help services \$627,189—Barbara Personnel Ottawa Ont \$33,530, Bradson Personnel Ottawa Ont \$100,477, Job Farm Ottawa Ont \$41,671, The 500 Selection Services Ottawa Ont \$32,619, Total Employment Services Toronto Ont \$26,142, Victor Temporary Services Ottawa Ont \$58,231.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$96,395—Government of Canada—Supply and Services Ottawa Ont \$87,839.

INDIAN AND INUIT AFFAIRS PROGRAM \$185,749,398

Accounting Services \$418,366

Accounting services, except Audit Services Bureau \$418,366—Greer Fleming Roland Orillia Ont \$25,438, Hickling and Partners Ottawa Ont \$36,989, Lett Trickey and Vernon BC \$25,000, Ward Malette Ottawa Ont \$99,440, Yada Tompkins Humphries Palmer and Co Vancouver BC \$28,370.

Engineering Services \$7,427,199

Architectural services \$126,828—R Saunderson Architect Ltd Edmonton Alta \$32,934.

Engineering consultants (construction) \$1,166,518—Alberni Plumbing and Heating Port Alberni BC \$80,145, Associate Engineering Vancouver BC \$56,843, Boileau et Associé Inc Gatineau Qué \$52,754, B W Brooker Engineering Ltd Edmonton Alta \$47,986, C A Campbell Sydney NS \$35,861, Carrier Trotter Aubin et Associés Ste-Foy Qué \$35,724, Coulthard and Associates Engineering Ltd Grande Prairie Alta \$34,950, Kerr Wood Leidal Assoc Vancouver

BC \$74,058, C J MacLennan and Associates Antigonish NS \$46,600, David Nairne and Associates Ltd Vancouver BC \$62,125, Project Design and Inspection Ltd Moncton NB \$124,894, Sigma Engineering Ltd Vancouver BC \$48,407, Urban Systems Kamloops BC \$46,940.

Engineering consultants (other) \$2,683,338—Alpin and Martin Engineering Ltd Surrey BC \$43,693, Associated Engineering Service Ltd Vancouver BC \$45,183, Beckie Hydrologists Ltd Regina Sask \$52,890, R J Burnside Assoc Thunder Bay Ont \$86,179, Berthier Deschamps et Associés Inc Ste-Foy Qué \$31,765, Carrier Trotter Aubin et Associés Ste-Foy Qué \$38,281, Delcan Canada Ltd Winnipeg Man \$40,740, E B A Engineering Consultants Ltd Edmonton Alta \$36,106, Expec Consulting Western Ltd Edmonton Alta \$26,323, Ground Water Consultant Group Ltd St Albert Alta \$31,771, Heine Johnson Sustrunk Weinstein and Associates Ltd Edmonton Alta \$26,469, I B I Group Edmonton Alta \$26,300, Hughes Management Services Ltd Saskatoon Sask \$106,460, I D Engineering Co Ltd Lloydminster Sask \$28,110, James H Jordan Chatham Ont \$32,572, Kerr Wood Leidal Assoc Vancouver BC \$37,275, Marshall Macklin Monaghan Toronto Ont \$137,011, R G McEwan Belleville Ont \$55,772, Morton and Partners Toronto Ont \$67,787, Nesco Consulting Ltd Edmonton Alta \$29,316, Roche et Associés Ltée Ste-Foy Qué \$51,612, Silverspoon Research Consultants Saskatoon Sask \$39,313, Harold Sohier et Assoc Inc Qué \$28,245, St-Amant Vézina Vinet Brassard Val D'Or Qué \$38,631, Townsend Stefura Balesht Sudbury Ont \$31,950, Trident International Inc Winnipeg Man \$56,555, Tritek Engineering Ltd Edmonton Alta \$42,413, Underwood McLellan Edmonton Alta \$51,695, Underwood McLellan Ltd Winnipeg Man \$132,673, Underwood McLellan Ltd Burnaby BC \$51,200, Wardrop and Assoc Ltd Thunder Bay Ont \$31,036, W L Wardrop and Assoc Ltd Edmonton Alta \$50,034, A D Williams Engineering Ltd Edmonton Alta \$74,479, Willis Curlliff Tait and Co Ltd Victoria BC \$51,730, W J F Consulting Partnership Ltd Edmonton Alta \$29,300.

Engineering services, not elsewhere specified \$3,450,515—Aerodact Malton Ont \$25,342, Broadwell Consultants Ltd Peace River Alta \$29,826, R J Burnside and Associates Ltd Thunder Bay Ont \$28,300, Butler Krebs Associates Ltd Edmonton Alta \$177,629, Geographics GPR International Inc Longueuil Qué \$48,735, Government of Canada—Energy Mines and Resources Ottawa Ont \$1,804,462, Kilborn Toronto Ont \$27,700, Kucher and Associate Ltd Toronto Ont \$71,800, Lawson Lundell Lawson Vancouver BC \$30,098, Marshall Macklin Monaghan Western Ltd Edmonton Alta \$50,000, McElhanney Surveying and Engineering Ltd Edmonton Alta \$25,000, Merge Consulting Ltd St Albert Alta \$50,000, Nesco Consulting Ltd Edmonton Alta \$61,724, W G Riddle and Associates Calgary Alta \$27,597, Small Community Engineering Services Edmonton Alta \$42,598, St-Amant Vézina Brassard Val D'Or Qué \$29,033, Tritek Engineering Ltd Edmonton Alta \$35,998, Walker Engineering Ltd Sault Ste Marie \$39,358, A D Williams Engineering Ltd Edmonton Alta \$67,739, Wood and Gardner Architects Ltd Edmonton Alta \$39,236.

Health and Welfare Services \$51,090,733

Welfare services \$31,223,051—Acropolis Manor Prince Rupert BC \$92,000, Centre de Services Sociaux: Abitibi Témiscamingue Amos Qué \$122,842, Centre du Québec Trois Rivières Qué \$160,437, de L'Outaouais Hull Qué \$84,423, du Nord-Ouest Québécois Amos Qué \$519,062, Gaspésie Ile de la Madeleine Gaspé Qué \$544,852, Laurentides Lanaudière Joliette Qué \$112,963, Richelieu Longueuil Qué \$498,093, Saguenay Lac St-Jean Chicoutimi Qué \$303,671, City of Brandon Brandon Man \$254,431, City of Winnipeg Winnipeg Man \$1,230,011, Cranbrook Homemakers Service Cranbrook BC \$26,524, Dept of Northern Saskatchewan Prince Albert Sask \$123,483, Department of Social Sciences Fredericton NB \$246,194, Department of Social Services Halifax NS \$641,058, Department of Social Services Charlottetown PEI \$30,390, Government of the Yukon Whitehorse YT \$1,281,525, Minister of Finance Victoria BC

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$10,465,930, Mountain View Lodge Lillooet BC \$103,618, Municipality of New Norfolk Austin Man \$39,539, Prince George Home-makers Prince George BC \$27,826, Province of Manitoba Winnipeg Man \$6,621,038, Provincial Treasurer Social Services and Community Health Edmonton Alta \$4,524,845, Sask Social Services Regina Sask \$547,428, Simon Fraser Hospital Prince George BC \$47,981, Sir Frederick Fraser School Halifax NS \$47,135, Skeena View Lodge Terrace BC \$147,524, The Hudson's Bay Co Winnipeg Man \$122,848.

Other health services, not elsewhere specified \$19,867,682—A and B Grocery The Pas Man \$104,219, Birtle Health Services District Birtle Man \$26,018, Bonnyville Indian Metis Rehabilitation Centre Bonnyville Alta \$36,887, Bosco Homes Regina Sask \$54,090, Braemore Home Sydney NS \$78,178, Canada Safeway Ltd Winnipeg Man \$116,535, Central Meat and Grocery Ltd Winnipeg Man \$85,480, Centre de Services Sociaux Richelieu Longueuil Qué \$301,769, City of Thompson Man \$113,953, Cost Plus Mart Sydney NS \$59,386, Crowfoot Lodge Calgary Alta \$40,322, Davey Home Sault Sainte Marie Ont \$46,132, Ebb and Flow Band Store Ebb and Flow Man \$48,163, Eddystone Supply Co Ltd Eddystone Man \$28,557, Extencicare Parkside Regina Sask \$29,197, Extencicare (Alberta) Ltd Edmonton Alta \$112,067, Fairview Care Home The Pas Man \$114,270, Good Samaritan Nursing Home Edmonton Alta \$35,963, Government of the Yukon Whitehorse YT \$288,614, Hudson Bay Co (The Bay) Winnipeg Man \$8,742,589, International Nursing Homes Ltd Brandon Man \$35,785, Kenora Day Care Centre Kenora Ont \$36,850, Kenora District Home for Aged Kenora Ont \$207,209, Lakeshore General Hospital Ashern Man \$34,589, Leaf Rapids Consumer Co-Op Ltd Leaf Rapids Man \$82,783, Le Centre Garry Taylor Beasonsfield Qué \$114,462, Leonard Paul Fuels Eskasoni NS \$168,994, Manitoba Hydro Winnipeg Man \$86,872, McGillivray Care Home The Pas Man \$177,878, Midway Foods (1981) Ltd Pine Falls Man \$34,559, Nelson House Band Nelson House Man \$29,740, Nova Scotia Power Corp Halifax NS \$106,184, O Pee Pun Na Pwee Win Inc Tadoula Lake Man \$543,212, Parkland Lodge Corp Balcarres Sask \$36,908, Perreux Ltd Fort Alexander Man \$89,727, Pinaow Wachi Ltd Winnipeg Man \$229,996, Pincroft Kenora Ont \$25,496, Pinewood Court Thunder Bay Ont \$37,181, Poundmakers Lodge Edmonton Alta \$51,342, Rainy Crest Fort Frances Ont \$110,854, Ranch Ehrlo Society Regina Sask \$143,069, Red River Place Selkirk Man \$40,703, Resi-Care (Cape Breton) Assoc Sydney NS \$42,929, Riverview Self Serve Pine Falls Man \$36,290, Shop Easy Stores Winnipeg Man \$68,758, Sprint Garden Villa Halifax NS \$60,006, St Norbert Nursing Home Ltd Winnipeg Man \$76,337, Tache Nursing Winnipeg Man \$64,524, The Holiday Retreat (1965) Ltd Winnipeg Man \$41,866, The Pass Health Complex Inc The Pas Man \$44,757, Valley View Centre Moosejaw Sask \$31,621, Villa Rosa Inc Winnipeg Man \$29,265, Wikwemikong Nursing Home Wikwemikong Ont \$74,614, J B Wood Nursing Home High Prairie Alta \$63,732, Woolco Credit Department Toronto Ont \$78,559.

Legal Services \$568,677

Legal services \$568,677—James E Anderson Moncton NB \$26,258, Cumberland Realty Vancouver BC \$96,724, Goddard Franklin Management Consultants Toronto Ont \$27,088, Government of NWT Yellowknife NWT \$42,406, S W Hamilton Vancouver BC \$93,173, Lawson Lundell Lawson Vancouver BC \$52,667, Montgomery and Gardner Toronto Ont \$27,172.

Protection Services (Corps of Commissionaires, etc.) \$4,373,152

Protection services \$4,373,152—Alberta Energy and Natural Resources Provincial Treasurer of Alberta Edmonton Alta \$47,251, City of Fredericton Fredericton NB \$109,303, Côte Nord Hauterive Qué \$1,219,892, Province of Manitoba Winnipeg Man \$90,882, Solicitor General Ottawa Ont \$2,733,120.

Scientific Services \$123,607

Scientific consultants \$1,218

Scientific services, excluding consultants \$122,389—Marshall Macklin Monaghan Toronto Ont \$34,980.

Training and Educational Services—Non-Public Servants \$97,397,766

Adult occupational training \$875,038—Industrial Driver Training Grand Centre Alta \$28,575, Minister of Finance Regina Sask \$110,901.

Education: elementary, secondary and special (including vocational) \$92,255,229—Académie Centennale (1975) Inc Montréal Qué \$69,636, Arcola School Div No 72 Arcola Sask \$429,696, Assumption School Powell River BC \$60,730, Athal Murray College Wilcox Sask \$29,602, Atlantic Provinces Resource Centre for the Hearing Handicapped Amherst NS \$32,675, Balcarres School Div 87 Balcarres Sask \$333,771, Batchewana Band Sault Ste Marie Ont \$87,587, Battleford School Div 58 Battleford Sask \$102,035, Biggar School Div 50 Biggar Sask \$329,163, Bow Corridor School District No 5 Exshaw 1699 Exshaw Alta \$414,242, Brantford Count Board of Education Brantford Ont \$81,734, Broadview School Div Broadview Sask \$550,912, Bruce County Board of Education Southampton Ont \$134,094, Buffalo Plains School Regina Sask \$62,090, Calgary Board of Education Calgary School District No 19 Calgary Alta \$557,061, Calgary Catholic Board of Education Separate School District No 1 Calgary Alta \$263,467, Cape Breton District School Board Sydney NS \$330,318, Cardston School Division No 2 Cardston Alta \$1,685,227, Catholic Public School Prince George BC \$138,764, Central Algoma Board of Education Algoma Ont \$42,416, Chapeau Board of Education Chapeau Ont \$61,713, Colchester East Hants School Board Truro NS \$683,734, Commission des Écoles Protestantes du Grand Montréal Montréal Qué \$116,910, Commission scolaire: Chateauguay Chateauguay Qué \$64,234, de Tracadie Maria Qué \$151,105, de Val D'Or Val D'Or Qué \$603,998, Deux-Montagnes St-Eustache Qué \$79,813, du Littoral Sept-Îles Qué \$1,005,074, Lac Témiscaming Ville Marie Qué \$616,843, Laurenval Duvernay Qué \$273,465, Louis Joliet Havre St-Pierre Qué \$256,148, Shefferville Shefferville Qué \$364,001, Baie des Chaleurs Carleton Qué \$142,121, de la Gaspésie Gaspé Qué \$137,323, de la Mauricie Shawinigan Qué \$343,197, du Golfe Sept-Îles Qué \$666,011, Eastern Québec Sillery Qué \$421,650, Eastern Township Lennoxville Qué \$85,308, Lanauère Joliette Qué \$265,289, Lapointe Jonquière Qué \$35,401, la Vérendrye Val D'Or Qué \$450,726, Protestant Chateauguay Valley Chateauguay Qué \$533,125, County of Lac Ste Anne No 28 Sanguedo Alta \$294,872, County of Newell No 4 Brooks Alta \$151,320, County of Parkland No 31 Stoney Plain Alta \$723,307, County of Ponoka No 3 Ponoka Alta \$1,129,831, County of St Paul No 19 St Paul Alta \$1,546,879, County of Smoky Lake No 13 Smoky Lake Alta \$204,897, County of Vulcan No 2 Vulcan Alta \$315,945, County of Wetaskiwin No 10 Wetaskiwin Alta \$373,090, County of Wheatland No 16 Strathmore Alta \$553,783, Crown Zellerbach Regina Sask \$68,308, Cupar School Division No 28 Cupar Sask \$537,732, Dauphin Ochre School Area No 1 Dauphin Man \$162,558, Deer Park School Div No 26 Melville Sask \$37,623, Drumheller Valley School Div No 62 Drumheller Alta \$190,371, Dryden Board of Education Dryden Ont \$60,637, Ecole Weston Inc Montréal Qué \$29,568, Edmonton Roman Catholic Separate School District No 7 Edmonton Alta \$71,734, Espanola Board of Education Espanola Ont \$167,742, Foothills School Div No 38 High River Alta \$41,322, Fort Frances Board of Education Fort Frances Ont \$730,084, Fort Frances Separate School Board Fort Frances Ont \$90,461, Fort McMurray Roman Catholic Separate School District No 32 Fort McMurray Alta \$52,003, Fort McMurray School District No 2833 Fort McMurray Alta \$32,796, Fort Vermilion School Div No 52 Fort Vermilion Alta \$1,697,370, Frontier School Div No 48 Winnipeg Man \$6,069,258, Geraldton Board of Education Geraldton Ont \$57,582, Glen Avon Protestant Separate School District No 5 St Paul Alta \$315,418, Grenfell School Div No 9 Grenfell Sask \$58,030, Haldimand Board of Education Haldimand Ont \$353,065, Ile à la Crosse School Div Ile à la Crosse Sask \$34,198,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Indian Head School Div Indian Head Sask \$253,084, Inverness District School Port Hawkesbury NS \$82,030, James Bay Lowlands James Bay Ont \$483,702, Kamsack School Div No 35 Kamsack Sask \$545,392, Kenora Board of Education Kenora Ont \$334,203, Kenora Roman Catholic Board of Education Kenora Ont \$183,991, Kent County Board of Education Chatham Ont \$893,747, Kikenny District School Kikenny Ont \$35,000, Kinistino School Unit Kinistino Sask \$185,703, Lac La Biche School Div No 51 Lac La Biche Alta \$425,433, Lake Superior Board of Education Sault Ste Marie Ont \$30,948, Lakehead Board of Education Thunder Bay Ont \$130,047, Lakeland Roman Catholic Separate School District No 150 Bonnyville Alta \$223,544, Lakeland Public School District No 5460 Bonnyville Alta \$132,178, Lambton County Board of Education Lambeth Ont \$627,537, Last Mountain School Div Govan Sask \$813,412, Lethbridge Catholic Separate School District No 9 Lethbridge Alta \$76,136, Lethbridge Community College Lethbridge Alta \$37,736, Lethbridge School District No 51 Lethbridge Alta \$182,922, London Board of Education London Ont \$964,306, Manitoulin Board of Education Manitoulin Ont \$438,486, Maple Creek School Div Maple Creek Sask \$57,153, Meadow Lake School Div Meadow Lake Sask \$582,169, Melville Comprehensive School Board Melville Sask \$50,087, Middlesex County Board of Education London Ont \$263,791, Minister of Education Halifax NS \$590,432, Ministry of Education Toronto Ont \$46,502, Minister of Finance Fredericton NB \$2,393,472, Minister of Finance Victoria BC \$25,225,607, Municipal School Board of Antigonish Antigonish NS \$101,444, Nipawin School Div No 61 Nipawin Sask \$26,012, Nipigon-Red Rock Nipigon Ont \$138,094, Nipissing Board of Education Nipissing Ont \$403,816, Nootka Mission Tahsis BC \$38,050, North Battleford Catholic School Board North Battleford Sask \$145,152, North Battleford School Board North Battleford Sask \$230,418, North of Superior Board of Education Sault Ste Marie Ont \$230,357, Northern Lakes School Div Spiritwood Sask \$452,473, Northern Lights School Prince Albert Sask \$1,887,608, Northland School Division No 61 Peace River Alta \$6,147,587, Northside Victoria District School Board New Glasgow NS \$76,190, Ojibway and Cree Cultural Centre Timmins Ont \$87,745, Ojibway and Cree Housing Council Timmins Ont \$53,670, Parkland School Div No 63 Shellbrook Sask \$465,823, Parry Island Board of Education Parry Sound Ont \$29,028, Paynton School No 102 Paynton Sask \$96,962, Pelly Tribal School Division Russell Man \$304,733, Pictou District School Board New Glasgow NS \$159,803, Pincher Creek St Michael's Roman Catholic Separate School District No 18 Pincher Creek Alta \$227,507, Pincher Creek School Division No 29 Pincher Creek Alta \$298,211, Ponoka Roman Catholic Separate School District No 95 Ponoka Alta \$275,879, Prince Albert High School Prince Albert Sask \$95,099, Prince Albert Development Centre Prince Albert Sask \$90,904, Prince Albert Roman Catholic School Prince Albert Sask \$179,201, Prince Albert Rural School Div No 6 Prince Albert Sask \$312,372, Prince Albert School Div Prince Albert Sask \$37,564, Prince Albert School Div No 3 Prince Albert Sask \$388,109, Protestant School Board Greater Seven Islands Sept-Îles Qué \$291,898, Province of Manitoba Winnipeg Man \$1,573,253, Queen of Angels Duncan BC \$48,433, Ranch Ehrlo Society Regina Sask \$33,779, Regina Board of Education Regina Sask \$31,158, Regina East School Div Odessa Sask \$187,179, Regina Roman Catholic School Regina Sask \$84,049, Regina School Div No 4 Regina Sask \$54,626, Richmond District School Board Arachai NS \$65,144, RJO Williams Provincial School Saskatoon Sask \$116,035, Rocky Mountain School Div No 15 Rocky Mountain House Alta \$25,252, Rockyview School Div No 41 Calgary Alta \$122,515, Rolling River School Div No 39 Minnedosa Man \$163,453, St Joseph's CPSVD Chemoineux BC \$71,784, St Paul Regional High School District No 1 St Paul Alta \$139,261, St Paul School District No 2228 St Paul Alta \$282,918, Saskatchewan Education Book Bureau Regina Sask \$108,026, Saskatchewan Valley School Div No 49 Warman Sask \$597,913, Saskatoon Board of Education Saskatoon Sask \$262,625, School District of Mystery Lake Thompson Man \$27,217, School District 55 Burns Lake BC \$34,271, School District 92 New Aiyansh BC

\$132,080, Simcoe County Board of Education Barrie Ont \$34,149, Sir Frederick Fraser School Halifax NS \$30,048, Six Nations Iroquois Confederacy Cauchnawaga Qué \$90,865, Stormont County Board of Education Stormont Ont \$237,259, Stormont Dundas Glengarry Dundas Ont \$880,047, Sturgeon School Div No 24 Morinville Alta \$234,333, Sturgis School Division Sturgis Sask \$64,625, Sudbury Board of Education Sudbury Ont \$199,664, Teulon Residences Inc Teulon Man \$28,196, Thibault Roman Catholic Separate School District No 35 Morinville Alta \$43,952, Timmins Board of Education Timmins Ont \$278,955, Treasurer of Ontario Toronto Ont \$29,498, Turtle River School Div No 32 McCreary Man \$60,383, Turtleford School Div North Battleford Sask \$152,449, Wadena School Div No 46 Wadena Sask \$464,269, Wetaskiwin Roman Catholic Separate School District No 15 Wetaskiwin Alta \$81,959, Wetaskiwin School District No 264 Wetaskiwin Alta \$307,734, Wilkie School Div No 59 Wilkie Sask \$405,716, Willowcreek School Div No 28 Claresholm Alta \$1,177,654, Winnipeg School Div No 1 Winnipeg Man \$49,587.

Education: university and college \$4,127,529—Brandon University Brandon Man \$88,094, Curve Lake Band Curve Lake Ont \$46,920, Henderson College of Business Lethbridge Alta \$41,868, Lethbridge Community College Lethbridge Alta \$69,923, Northern Teacher Education Program La Ronge Sask \$175,619, Saskatchewan Indian Federated College Regina Sask \$1,466,917, Universities of: Alberta Edmonton Alta \$33,046, Calgary Calgary Alta \$220,383, Lethbridge Lethbridge Alta \$46,552, New Brunswick Fredericton NB \$29,422, Regina Regina Sask \$64,397, Saskatchewan Saskatoon Sask \$603,014, Western Ontario London Ont \$25,256.

Teachers and instructors on contract \$139,970

Training and Educational Services—Public Servants \$717,045

Staff development and training—Public Service Commission \$286,791—Public Service Commission Ottawa Ont \$148,186, Public Service Commission Toronto Ont \$30,235.

Training of public servants—Other, including seminars \$430,254—Four Skies Consulting Edmonton Alta \$46,425.

Other Professional Services \$7,843,516

Data processing consultants \$93,195—Ultra Com Consultants Ottawa Ont \$47,283.

Management consultants, except Bureau of Management Consulting \$3,084,445—Ara Consultants Toronto Ont \$49,860, Canadian Executive Services Montréal Qué \$300,000, Canadian Executive Services Overseas Toronto Ont \$82,455, Currie Cooper and Lybrand Ottawa Ont \$26,312, Government of Canada—Supply and Services Ottawa Ont \$35,616, Development Education Centre Toronto Ont \$49,500, DPA Consulting Ottawa Ont \$41,936, Janice Dowling Ottawa Ont \$27,450, Eliasson and Associates Ottawa Ont \$119,579, Ernst and Whinney Ottawa Ont \$44,400, Graphic Realm Production Ottawa Ont \$30,120, Hicking Partners Inc Ottawa Ont \$42,086, Indian Consulting Group Vancouver BC \$26,000, Inter-group Consulting Economist Winnipeg Man \$29,161, Jéfran Service de Traduction Outremont Qué \$25,000, Management Consulting Services Bureau Management Consulting Ottawa Ont \$55,393, Michael B Martin Ottawa Ont \$26,000, E A Moore Calgary Alta \$36,442, National Film Board Ottawa Ont \$51,656, Nichols Applied Management Edmonton Alta \$31,800, J Philip Nicholson Ottawa Ont \$88,350, Oasis Policy Research Toronto Ont \$56,524, PMA Consulting Group Ottawa Ont \$262,900, Westerlund and Emond Ltd Toronto Ont \$49,600.

Research contracts \$1,120,230—Conscribe Enterprises Ltd Vancouver BC \$27,568, D R Curry and Associates Ottawa Ont \$27,669, Ekos Research Assoc Ottawa Ont \$31,075, Human Development Center Winnipeg Man \$25,825, Service Administratif Canadien Outre-Mer Montréal Qué \$246,658, Statistics Canada Ottawa Ont \$401,700, Touche Ross and Co Winnipeg Man \$49,500, Underwood McLellan Ltd Winnipeg Man \$43,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Professional services not elsewhere specified \$3,545,646—Angus Butler Engineering Saskatoon Sask \$29,184, Ara Consultants Toronto Ont \$29,674, Bailey and Rose Ottawa Ont \$464,146, Canadian Executive Service Overseas Toronto Ont \$71,282, Canadian Executive Service Overseas Toronto Ont \$69,332, Currie Coopers and Lybrand Vancouver BC \$98,091, Damas and Smith Consulting Winnipeg Man \$40,000, Department of Tourism and Renewable Resources (Sask) Regina Sask \$102,860, Exocom Systems Corp Ottawa Ont \$30,456, Federal Systems of Canada Ottawa Ont \$134,491, Herbert Funk Diamond Drilling Toronto Ont \$32,339, Freisen and Kaye Ltd Ottawa Ont \$25,786, Iota Consulting Ltd Ottawa Ont \$121,809, Dennis Josey North Vancouver BC \$36,448, Maxima Computer Management Ottawa Ont \$129,859, D Palubski and Assoc Winnipeg Man \$30,000, Paynton School Div No 102 Paynton Sask \$27,488, Quasar Systems Ltd Ottawa Ont \$78,312, Roche and Associates Ltd Ste Foy Qué \$30,000, Sharon Professional Ottawa Ont \$105,249, Snider Consultants Fredericton NB \$45,406, Systemhouse Ottawa Ont \$233,440, A D Williams Edmonton Alta \$37,309.

Other Services \$15,789,337

Contract administration—DSS (service charges) \$1,211,042—McKenzie Saunders Communications Markham Ont \$28,725.

Contracted building cleaning \$338,677—Edmonton On Site Mobile Cleaners Edmonton Alta \$43,676, Nancy Louis Hobbema Alta \$28,700, M and W Janitorial Service Oshweken Ont \$49,344.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,972,358—Bailey and Rose Ottawa Ont \$350,307, Datacrown Inc Willowdale Ont \$1,805,656, Four Phase Systems Ltd Markham Ont \$72,790, Friesen Kaye and Associates Ottawa Ont \$46,000, Lawson Lunden McIntosh Vancouver BC \$28,450, Quasar Systems Ottawa Ont \$534,834.

Hospitality \$30,676

Laundry, dry cleaning, and related services \$18,327

Membership fees \$9,623

Motion picture production and distribution \$120,868—Office National du Film Montréal Qué \$33,000.

Non-professional personal service contracts, not elsewhere specified \$430,858

Other real estate services (management, appraisal, etc.) \$105,291

Photography services except motion pictures \$129,181

Storage and warehousing \$20,382

Temporary help services \$943,978—Bradson Personnel Ottawa Ont \$55,862, Bradson Personnel Services Inc Vancouver BC \$26,244, Career Temps Vancouver BC \$43,550, DOT Personnel Toronto Ont \$27,301, Harrington Ottawa Ont \$53,625, Office Overload Ltd Winnipeg Man \$28,408, Personnel Adhoc Inc Québec Qué \$26,414, Personnel Plus Québec Qué \$33,515, Portage Personnel Hull Qué \$30,873, Quantum Management Services Montréal Qué \$41,714, Tosi Toronto Ont \$55,450.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$9,458,076—Alberta Advanced Education and Manpower Provincial Treasurer Edmonton Alta \$39,000, Canadian Executive Service Overseas Montreal Qué \$76,528, Canadian Executive Service Overseas Toronto Ont \$224,543, K Crowe Prince Albert Sask \$26,690, Ministère Conseil Exécutif (Sagmail) Québec Qué \$8,000,000, Prince Albert Mobile Crisis Corp Prince Albert Sask \$27,500, Schellen Graphics Saskatoon Sask \$26,007.

NORTHERN AFFAIRS PROGRAM \$10,666,760

Accounting Services \$577,620

Accounting services, except Audit Services Bureau \$577,620—Energy Mines and Resources Ottawa Ont \$576,620.

Engineering Services \$730,171

Engineering consultants (construction) \$1,765

Engineering consultants (other) \$9,900

Engineering services, not elsewhere specified \$718,506—Government of Canada—Energy Mines and Resources Ottawa Ont \$197,893, Environment Canada Ottawa Ont \$422,586, Fisheries and Oceans Ottawa Ont \$33,000, Government of NWT Yellowknife NWT \$34,384.

Health and Welfare Services \$18,108

Welfare services \$10,728

Other health services, not elsewhere specified \$7,380

Legal Services \$62,918

Legal services \$62,918—Carter and Fuglfang Yellowknife NWT \$44,644.

Protection Services (Corps of Commissionaires, etc.) \$1,096

Scientific Services \$1,693,892

Scientific consultants \$15,397

Scientific services, excluding consultants \$1,678,495—Government of Canada—Environment Canada Ottawa Ont \$1,017,728, LGL Ltd Sidney BC \$39,909, Universities of: McGill Montreal Qué \$89,466, McMaster Hamilton Ont \$170,324, Toronto Toronto Ont \$58,708, Western Ecological Service Sidney BC \$29,700.

Training and Educational Services—Non-Public Servants \$1,190,537

Adult occupational training \$604,782—Kativik School Board Dorval Qué \$52,434.

Education: elementary, secondary, and special (including vocational) \$378,377

Education: university and college \$205,506—Sheridan College of Applied Art Toronto Ont \$26,400.

Teachers and instructors on contract \$1,872

Training and Educational Services—Public Servants \$173,488

Staff development and training—Public Service Commission \$64,389

Training of public servants—Other, including seminars \$109,099

Other Professional Services \$4,322,622

Data processing consultants \$21,493

Management consultants, except Bureau of Management Consulting \$3,387,401—Bailey & Rose Ottawa Ont \$100,222, M Dick Campbell Munster Ont \$30,639, Clarkson Gordon Ottawa Ont \$34,998, Committee Original People Inuvik NWT \$33,560, James Dobbin Associates Toronto Ont \$72,519, D P A Consulting Ottawa Ont \$79,720, Darveau Grenier Lussier Québec Qué \$45,000, Government of Canada—Energy Mines and Resources Ottawa Ont \$42,946, National Film Board Ottawa Ont \$50,000, Supply and Services Ottawa Ont \$30,498, Government of the Yukon Whitehorse YT \$262,933, Forest Service USDA Boise Ind \$337,681, Inuit Cultural Institute Eskimo Point NWT \$25,000, Inuit Cultural Institute Eskimo Point NWT \$30,000, Ken Harper Arctic Bay NWT \$41,393, J S MacTavish Ottawa Ont \$30,500, W D Mills Ottawa Ont \$33,524, Peat Marwick and Partners Ottawa Ont \$49,250,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Reid Crowther and Partners Calgary Alta \$53,690, Sharon Professional Services Ottawa Ont \$25,120, Systemhouse Ottawa Ont \$66,258, Terra Survey Ottawa Ont \$51,057, Tukilik Services Balderson Ont \$32,279, Van Meurs and Associates Limited Ottawa Ont \$47,000, Yellowknife Newsletter Yellowknife NWT \$25,867.

Research contracts \$857,817—Baffin Region Inuit Assoc Frobisher Bay NWT \$30,000, B B T Geotech Consultants Calgary Alta \$61,900, EBA Engineering Ltd Edmonton Alta \$36,612, Hardy Assoc Ltd Calgary Alta \$26,500, Peat Marwick and Partners Ottawa Ont \$48,000, Statistics Canada Ottawa Ont \$216,237.

Professional services not elsewhere specified \$55,911

Other Services \$1,896,308

Contract administration—DSS (service charges) \$134,941—Department of Supply and Services Ottawa Ont \$127,413.

Contracted building cleaning \$106,755

Data processing services and purchase of computer software, except for those purchased from other departments \$253,759—Data-crown Ottawa Ont \$223,984.

Hospitality \$53,067—External Affairs Ottawa Ont \$28,317.

Laundry, dry cleaning, and related services \$15,061

Membership fees \$3,950

Motion picture production and distribution \$84,677—National Film Board Ottawa Ont \$75,942.

Non-professional personal service contracts, not elsewhere specified \$28,190

Other real estate services (management, appraisal, etc.) \$16,431

Photography services except motion pictures \$153,206—Canadian Government Photo Centre Ottawa Ont \$51,936.

Storage and warehousing \$1,630

Temporary help services \$220,463—Energy Mines and Resources Ottawa Ont \$87,035, The 500 Selection Services Ottawa Ont \$29,819.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$824,178—Domco Food Service Ltd Vancouver BC \$130,736, Fitz Smith Dene Band Fort Smith NWT \$136,765, Kusawa Contracting Ltd Vancouver BC \$154,737, Sinogap Ltd Yellowknife NWT \$29,276, Veego Enterprises Hay River NWT \$35,003.

INDUSTRY, TRADE AND COMMERCE \$20,898,058

Department \$20,722,585

TRADE-INDUSTRIAL PROGRAM \$12,998,017

Accounting Services \$161,719

Accounting and audit services—Audit Services Bureau, DSS \$156,874

Accounting services, except Audit Services Bureau \$4,845

Engineering Services \$217

Engineering consultants (other) \$217

Legal Services \$144,077

Legal services \$144,077—Tory Tory Deslauriers & Binnington Toronto Ont \$103,307.

Protection Services (Corps of Commissionaires, etc.) \$258,304

Protection services \$258,304—Canadian Corps of Commissionaires Ottawa Ont \$258,304.

Training and Educational Services—Public Servants \$153,032

Staff development and training—Public Service Commission \$48,970

Training of public servants—Other, including seminars \$104,062

Other Professional Services \$4,019,441

Management consultants, except Bureau of Management Consulting \$3,824,524—Bailey & Rose Ottawa Ont \$97,811, Bonaventure Systems Inc Ottawa Ont \$204,867, Canada Consulting Group Inc Toronto Ont \$75,581, Comtek Datasystems Ottawa Ont \$132,532, DPA Consulting Ltd Ottawa Ont \$62,377, Dynakey Corporation Ottawa Ont \$339,890, Ernst & Whinney Toronto Ont \$50,970, Hickling Partners Inc Ottawa Ont \$30,100, Industrial Life-Tech Service Inc Montreal Que \$340,809, Informetrica Ltd Ottawa Ont \$46,020, Intellitech Canada Ltd Ottawa Ont \$42,745, Major and Martin Inc Montreal Que \$41,706, Masin Adams Inc Willowdale Ont \$63,205, Microtime Inc Ottawa Ont \$59,852, Murray Nicholas & Associates Ottawa Ont \$47,339, K E O'Brien & Associates Inc Toronto Ont \$26,000, Peat Marwick & Partners Toronto Ont \$115,057, Quasar Systems Ltd Ottawa Ont \$92,460, Sharon Professional Services Ottawa Ont \$101,602, Systemhouse Ltd Ottawa Ont \$331,663, Touche Ross Co Ottawa Ont \$46,650, Wood Brown & Associates Ottawa Ont \$462,042, Woods Gordon & Co Toronto Ont \$101,526.

Management consulting services—Bureau of Management Consulting, DSS \$95,871

Research contracts \$3,651

Professional services not elsewhere specified \$95,395—Treasury Board Ottawa Ont \$81,567.

Other Services \$8,261,227

Data processing services and purchase of computer software, except for those purchased from other departments \$141,717—Industrial Life-Tech Services Montreal Que \$141,717.

Hospitality \$157,779

Membership fees \$14,301

Motion picture production and distribution \$49,378—Government of Canada—National Film Board Montreal Que \$49,378.

Storage and warehousing \$1,465

Temporary help services \$1,209,709—Action Personnel Ottawa Ont \$37,999, Barbara's Office Personnel Ottawa Ont \$141,888, Bradson Mercantile Ottawa Ont \$262,259, Contempro Services Inc Ottawa Ont \$37,863, Harrington Personnel Ottawa Ont \$94,159, Kelly Services Inc Ottawa Ont \$43,225, Miss Stacey Ottawa Ont \$55,255, Noele Giguere & Cie Ltée Montreal Que \$32,082, Office Overload Ottawa Ont \$26,640, Pollack Personnel Ottawa Ont \$36,344, Quantum Management Services Ltd Montreal Que \$27,083, The 500 Selection Services Ottawa Ont \$47,375, Total Employment Service Ottawa Ont \$78,932, Victor Temporary Services Ottawa Ont \$272,418.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,720,230—Miscellaneous \$3,512,194—Aviation Planning Services Ltd Montreal Que \$37,500, Canada Mortgage and Housing Corporation Ottawa Ont \$25,842, Chinook Public Affairs Ottawa Ont \$28,248, C D Howe Institute Montreal Que \$64,000, Toronto Ont \$51,375, Deans-Waugh Associates Ltd Ottawa Ont \$66,968, Direction Quest Vancouver BC \$88,174, DPI Resources Ltd Calgary Alta \$25,000, Ernst & Whinney Montreal

INDUSTRY, TRADE AND COMMERCE—Continued

Que \$34,300, Hickling Partners Inc Ottawa Ont \$29,800, Kenwin Communications Inc Toronto Ont \$46,200, Media Tapes & Transcripts Ottawa Ont \$27,704, National Video Specialties Ottawa Ont \$56,512, The Professional Development Institute PDI Ltd Ottawa Ont \$45,314, Edwin Reid and Associates Vancouver BC \$30,000, Michael Lake Rowland Associates Gloucester Ont \$31,262, Secor Inc Montreal Que \$74,850, Shieldings Investments Ltd Toronto Ont \$68,058; simultaneous interpretation costs \$11,775; translation service contracts \$11,108; credit reports \$103; honoraria \$54,385; public relations services \$3,990; registration fees \$56,529; commission-ers fees \$70,146.

Other business services purchased from other government departments or programs \$2,966,648—Miscellaneous \$401,710—National Film Board Montreal Que \$100,084, Standards Council of Canada Ottawa Ont \$267,717, Statistics Canada Ottawa Ont \$27,729; commercial acquisitions Supply and Services \$110,805; asset management Supply and Services \$196,600; science and engineering acquisitions Supply and Services \$1,151,302; project manufacturing Supply and Services \$991,547; warehousing Supply and Services \$107,455; personal service contracts \$3,177; data processing services \$2,442; simultaneous interpretation costs \$1,610.

TOURISM PROGRAM \$7,182,053

Accounting Services \$719,132

Accounting and audit services—Audit Services Bureau, DSS \$681,399

Accounting services, except Audit Services Bureau \$37,733—Infomart Ottawa Ont \$32,456.

Health and Welfare Services \$215

Other health services, not elsewhere specified \$215

Training and Educational Services—Public Servants \$26,729

Staff development and training—Public Service Commission \$7,885

Training of public servants—Other, including seminars \$18,844

Other Professional Services \$457,813

Management consultants, except Bureau of Management Consulting \$45,603

Management consulting services—Bureau of Management Consulting, DSS \$7,170

Research contracts \$405,040—Basis Research-Institute for Marketing Dusseldorf W Germ \$36,456, Forschungsinstitut Der Schweizerischen Hergiswil Switz \$44,222, Informat Hibernsum Ned \$70,913, Market Facts of Canada Toronto Ont \$36,550, Research Dimensions Toronto Ont \$25,000, Traveldata International Toronto Ont \$99,350.

Other Services \$5,978,164

Data processing services and purchase of computer software, except for those purchased from other departments \$1,238,667—Industrial Life-Tech Services Montreal Que \$1,235,498.

Hospitality \$457,665

Membership fees \$20,642

Motion picture production and distribution \$115,707—National Film Board Montreal Que \$87,287.

Storage and warehousing \$341

Temporary help services \$173,045—Pollack Personnel Ottawa Ont \$40,184.

Other business services except those purchased from other government departments or programs (excluding any printed matters or

publications) \$2,877,564—Miscellaneous \$2,419,135—Business Services Inc Glenview Ill \$182,213, Canadian Ski Council Willowdale Ont \$26,000, Currie Coopers and Lybrand Toronto Ont \$57,010, L J D'Amore & Associates Ltd Montreal Que \$36,800, Gallup Organization Inc Princeton NJ \$174,021, Drisam Group Inc Washington DC \$62,212, McMahon Productions Ltd Ottawa Ont \$81,902, P St Jacques Ottawa Ont \$31,754, Tourism Industry Association of Canada Ottawa Ont \$278,874, Transpacific Tours Ltd Vancouver BC \$33,010; simultaneous interpretation costs \$883; translation services contracts \$7,102; public relations services \$423,339—Adviesbureau Hollander der Mey BV den Haag Ned \$33,786, Carlson Rockey & Associates Inc New York NY \$67,488, Comunicaciones Interamericanas Mexico City Mex \$28,058, Aaron D Cushman & Associates Inc Chicago Ill \$55,435, Hutchinson Public Relations Pty Ltd Crows Nest Aust \$29,187, OZMA Public Relations Co Ltd Tokyo Jap \$67,669; registration fees \$27,105.

Other business services purchased from other government departments or programs \$1,094,533—Commercial Acquisitions Supply and Services \$87,502; science and engineering acquisitions \$6,167; translation services contracts \$720; miscellaneous \$1,000,144—National Film Board Montreal Que \$347,217, Statistics Canada Ottawa Ont \$589,083, Supply and Services Ottawa Ont \$58,314.

GRAINS AND OILSEEDS PROGRAM \$542,515

Accounting Services \$19,081

Accounting and audit services—Audit Services Bureau, DSS \$19,081

Training and Educational Services—Public Servants \$14,829

Training of public servants—Other, including seminars \$14,829

Other Professional Services \$6,954

Research contracts \$4,311

Professional services not elsewhere specified \$2,643

Other Services \$501,651

Data processing services and purchase of computer software, except for those purchased from other departments \$50

Hospitality \$13,035

Membership fees \$129

Temporary help services \$66,349

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$416,091—Miscellaneous \$410,126—Canmet Survey Research Corporation Winnipeg Man \$62,631, A Coulter Stranraer Sask \$30,924, A Follis Brampton Ont \$34,777, University of Saskatchewan Saskatoon Sask \$36,000; simultaneous interpretation costs \$4,184; registration fees \$1,755; credit reports \$26.

Other business services purchased from other government departments or programs \$5,997—Commercial acquisitions \$1,555; simultaneous interpretation costs \$4,442.

Foreign Investment Review Agency \$175,473

Accounting Services \$17,000

Accounting and audit services—Audit Services Bureau, DSS \$17,000

Legal Services \$43,491

Legal services \$43,491—Badman Longley and Dahl Ottawa Ont \$42,114.

INDUSTRY, TRADE AND COMMERCE—Concluded

Protection Services (Corps of Commissioners, etc.) \$20,480

Training and Educational Services—Public Servants \$23,580

Staff Development and training—Public Service Commission \$10,025

Training of public servants—Other, including seminars \$13,555

Other Professional Services \$18,988

Management consultants, except Bureau of Management Consulting \$16,988

Research contracts \$2,000

Other Services \$51,934

Data processing services and purchase of computer software, except for those purchased from other departments \$790

Hospitality \$1,026

Membership fees \$7,625

Temporary help services \$15,126

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$20,301—Miscellaneous \$17,705; registration fees \$2,596.

Other business services purchased from other government departments or programs \$7,066—Warehousing \$6,461; miscellaneous \$605.

JUSTICE \$15,371,684

Department \$11,578,484

ADMINISTRATION OF JUSTICE PROGRAM \$6,529,296

Accounting Services \$113,301

Accounting and audit services—Audit Services Bureau, DSS \$113,301—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$113,301.

Health and Welfare Services \$5,094

Other health services, not elsewhere specified \$5,094

Legal Services \$878,361

Legal services \$878,361—J D Ground Toronto Ont \$36,149, R Langlois Quebec Que \$127,650, Linteau Villeneuve Miller Lortie Montreal Que \$37,534, A W MacDonald Calgary Alta \$28,228, P K MacInnis Ottawa Ont \$40,487, J A MacLennan Burnaby BC \$32,662, Ministry of the Attorney General Victoria BC \$26,879, Ministry of Finance Victoria BC \$25,442, Osler Hoskin & Harcourt Toronto Ont \$33,474, M Robert Montreal Que \$28,779.

Protection Services (Corps of Commissioners, etc.) \$206,741

Protection services \$206,741—Canadian Corps of Commissioners Ottawa Ont \$189,382.

Training and Educational Services—Public Servants \$227,316

Staff development and training—Public Service Commission \$90,833

Training of public servants—Other, including seminars \$136,483

Other Professional Services \$2,036,940

Data processing consultants \$39,592

Management consultants, except Bureau of Management Consulting \$118,363—Price Waterhouse Associates Ottawa Ont \$44,500.

Management consulting services—Bureau of Management Consulting, DSS \$9,769

Research contracts \$737,043—H J Bradley Associates Ltd Victoria BC \$37,887, Canadian Council on Social Development Ottawa Ont \$40,000, Kenwin Communications Inc Toronto Ont \$47,177, Minister of Finance Ottawa Ont \$46,164, The Research Groups Toronto Ont \$28,485, Social Planning Council Winnipeg Man \$45,000, University of Manitoba Winnipeg Man \$51,831.

Professional services not elsewhere specified \$1,132,173—N Hill Ottawa Ont \$34,767, Nunavut Ottawa Ont \$25,000, Owen Consulting Progress Toronto Ont \$50,000, Simon Fraser University Burnaby BC \$93,861, Statistics Canada Ottawa Ont \$45,000.

Other Services \$3,061,543

Contract administration—DSS (service charges) \$127,484

Data processing services and purchase of computer software, except for those purchased from other departments \$514,265—Comshare Rexdale Ont \$50,151, Datacrown Inc Willowdale Ont \$95,995, DSS Ottawa Ont \$8,367, DSS Ottawa Ont \$43,596, Q L Systems Kingston Ont \$73,767, Q L Systems Kingston Ont \$91,576.

Hospitality \$99,819—Chateau Laurier Ottawa Ont \$38,018.

Membership fees \$397,133—Barreau du Quebec Montreal Que \$54,374, Law Society of Alberta Edmonton Alta \$41,700, Law Society of British Columbia Vancouver BC \$40,975, Law Society of Manitoba Winnipeg Man \$41,556, Law Society of Upper Canada Toronto Ont \$148,177.

Temporary help services \$248,691—Barbara's Office Personnel Ltd Ottawa Ont \$40,504, Bradson Personnel Service Inc Ottawa Ont \$30,584, The 500 Selection Services Ottawa Ont \$31,667, Victor Temporary Service Ottawa Ont \$50,374.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$660,431—Equifax Services Ltd Ottawa Ont \$36,121.

Other business services purchased from other government departments or programs \$1,013,720—Canadian Commercial Corporation Ottawa Ont \$353,158, Government of Canada—External Affairs Ottawa Ont \$616,550.

CANADIAN UNITY INFORMATION OFFICE PROGRAM \$5,049,188

Protection Services (Corps of Commissioners, etc.) \$20,646

Training and Educational Services—Public Servants \$15,868

Staff development and training—Public Service Commission \$6,729

Training of public servants—Other, including seminars \$9,139

Other Professional Services \$1,319,956

Management consultants, except Bureau of Management Consulting \$219,280—D J Sullivan Consultants Inc Toronto Ont \$52,569.

Research contracts \$797,142—Can West Surveys Research Corp Winnipeg Man \$123,800, Contrefort Inc Ste-Foy Que \$36,721, Decima Research Ltd Toronto Ont \$48,500, Goldfarb Consultants Willowdale Ont \$244,600, Infrass Inc Ste-Foy Que \$28,894, Intermark Inc Toronto Ont \$36,000, International Surveys Toronto Ont \$68,913, Optima Research Consultants Ottawa Ont \$43,550, Peter G Hebb & Associates Halifax NS \$31,285.

JUSTICE—Continued

Professional services not elsewhere specified \$303,534—Agence Marcy Inc Montreal Que \$28,000, Infrass Inc Ste-Foy Que \$68,866, Optimum Quebec Que \$63,265.

Other Services \$3,692,718

Contract administration—DSS (service charges) \$79,354

Hospitality \$17,383

Membership fees \$1,326

Temporary help services \$106,624—Bradson Personnel Services Inc Ottawa Ont \$27,269, Portage Personnel Ltd Hull Que \$25,605.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,121,685—Cossette Communications Quebec Que \$34,134, Optimum Quebec Que \$30,056, Turnelle Productions Inc Ottawa Ont \$32,831, Warwick Bradshaw Inc Toronto Ont \$26,621, York Advertising Ltd Ottawa Ont \$78,285.

Other business services purchased from other government departments or programs \$2,366,346—Can Government Expositions Centre \$2,045,202, Canada Post \$40,313, External Affairs \$61,934, Supply and Services Canada \$114,600, Supply and Services Canada \$79,297, The Council for Canadian Unity \$25,000.

Canadian Human Rights Commission \$657,370

Accounting Services \$13,907

Accounting and audit services—Audit Services Bureau, DSS \$13,907

Health and Welfare Services \$2,124

Other health services, not elsewhere specified \$2,124—Medical and psychiatric exams \$2,124.

Legal Services \$98,401

Legal services \$98,401—Scott and Aylen Ottawa Ont \$54,786.

Protection Services (Corps of Commissionaires, etc.) \$3,733

Training and Educational Services—Public Servants \$17,026

Staff development and training—Public Service Commission \$17,026

Other Professional Services \$39,672

Management consultants, except Bureau of Management Consulting \$4,000

Professional services not elsewhere specified \$35,672—Miscellaneous contracts \$2,940; speech writer \$2,645; translation services \$30,087.

Other Services \$482,507

Contract administration—DSS (service charges) \$26,162

Hospitality \$5,776

Membership fees \$2,846

Temporary help services \$53,530—Kelly Services Ottawa Ont \$34,350.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$394,193—Consulting services \$59,755; miscellaneous contracts \$21,457; non-consulting services \$125,884; part time commissioner fees \$37,951; press clipping services \$3,526; reporters fees \$41,787—Canadian Verbatim Reporting Services Ltd Toronto Ont \$41,787; tribunal member fees \$103,678; witness fees \$155.

Commissioner for Federal Judicial Affairs \$906,255

ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM \$465,520

Protection Services (Corp of Commissionaires, etc.) \$189,875

Protection services \$189,875—Canadian Corps of Commissionaires Ottawa Ont \$146,078.

Training and Educational Services—Public Servants \$11,982

Training of public servants—Other, including seminars \$11,982

Other Services \$263,663

Non-professional personal service contracts, not elsewhere specified \$81,785

Temporary help services \$24,870

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$157,008—Reporting services \$31,907; others \$125,101.

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$440,735

Training and Educational Services—Public Servants \$1,145

Staff development and training—Public Service Commission \$1,145

Other Professional Services \$11,570

Professional services not elsewhere specified \$11,570

Other Services \$428,020

Hospitality \$20,384

Membership fees \$1,980

Temporary help services \$56,539—Barbara Personnel Ottawa Ont \$44,826, Victor Personnel Ottawa Ont \$11,713.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$349,117—Gerard Caron School of Languages Ottawa Ont \$160,665, Public Service Commission Ottawa Ont \$47,584.

Law Reform Commission of Canada \$1,670,844

Training and Educational Services—Public Servants \$23,637

Staff development and training—Public Service Commission \$6,925

Training of public servants—Other, including seminars \$16,712

Other Professional Services \$1,390,294

Research contracts \$1,255,195—Belanger et Robert Avocats Montreal Que \$29,753, Bouchard et Associes Ottawa Ont \$36,389, J C Clifford Ottawa Ont \$38,700, Patrick Fitzgerald Consulting Ltd Ottawa Ont \$43,050, G A Gilmour Ottawa Ont \$26,088, M E Hatherly Ottawa Ont \$25,863, B P Hill Ottawa Ont \$27,619, L B Huestis Ottawa Ont \$34,333, L Gauthier Ottawa Ont \$35,000, E W Keyserlingk Ottawa Ont \$34,083, M Lajoie Ottawa Ont \$38,302, M Clare MacLellan Ottawa Ont \$35,458, J Miller Ottawa Ont \$31,566, Obelix Associates Ltd Ottawa Ont \$60,410, P Robert Montreal Que \$28,000, S A Robinson Ottawa Ont \$32,101, J M Simpson Ottawa Ont \$50,750, A Sirois Ottawa Ont \$40,000.

Professional services not elsewhere specified \$135,099

JUSTICE—Concluded**Other Services \$256,913**

Contract administration—DSS (service charges) \$13,185

Data processing services and purchase of computer software, except for those purchased from other departments \$703

Hospitality \$30,479

Membership fees \$3,807

Temporary help services \$200,747—Portage Personnel Ottawa Ont \$28,198, Quantum Management Services Ottawa Ont \$26,780, Victor Temporary Services Ottawa Ont \$122,148.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$6,453

Other business services purchased from other government departments or programs \$1,539

Offices of the Information and Privacy Commissioners of Canada \$14,520**Other Professional Services \$12,500**

Management consultants, except Bureau of Management Consulting \$12,500

Other Services \$2,020

Contract administration—DSS (service charges) \$428

Temporary help services \$1,592

Supreme Court of Canada \$413,636**Accounting Services \$21,200**

Accounting services, except Audit Services Bureau \$21,200

Legal Services \$208,723**Protection Services (Corps of Commissionaires, etc.) \$101,503**

Protection services \$101,503—Canadian Corps of Commissionaires Ottawa Ont \$101,503.

Training and Educational Services—Non-Public Servants \$549

Education: university and college \$549

Training and Educational Services—Public Servants \$5,293

Staff development and training—Public Service Commission \$5,293

Other Professional Services \$14,735

Management consultants, except Bureau of Management Consulting \$1,259

Professional services not elsewhere specified \$13,476

Other Services \$61,633

Data processing services and purchase of computer software, except for those purchased from other departments \$9,740

Hospitality \$321

Laundry, dry cleaning, and related services \$1,627

Membership fees \$7,225

Non-professional personal service contracts, not elsewhere specified \$39,228

Photography services except motion pictures \$1,290

Temporary help services \$2,202

Tax Review Board \$130,575**Training and Educational Services—Public Servants \$1,560**

Staff development and training—Public Service Commission \$880

Training of public servants—Other, including seminars \$680

Other Professional Services \$42,243

Professional services not elsewhere specified \$42,243—Supply and Services Canada Ottawa Ont \$32,914.

Other Services \$86,772

Contract administration—DSS (service charges) \$1,490

Hospitality \$51

Membership fees \$70

Temporary help services \$17,000

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$68,161

LABOUR \$10,368,836**Department \$10,042,482****Accounting Services \$181,606**

Accounting and audit services—Audit Services Bureau, DSS \$181,606

Engineering Services \$1,162,605

Engineering services, not elsewhere specified \$1,162,605—Governments of: Alta \$30,000, Man \$41,000, NB \$68,800, Nfld \$69,000, NS \$46,800, NWT \$30,438, Ont \$404,519, PEI \$29,120, Sask \$39,204; Boiler Inspection and Insurance Co of Canada Toronto Ont \$55,094, James H Irving and Associates Ltd Ottawa Ont \$106,675, Methe Irving Associés Inc Dollard des Ormeaux Que \$45,000, Thermitech Inspection Inc Montreal Que \$151,578.

Health and Welfare Services \$13,209

Physicians and surgeons \$7,353

Other health services, not elsewhere specified \$5,856

Legal Services \$33,159**Protection Services (Corps of Commissionaires, etc.) \$105,979**

Protection services \$105,979—Public Works Ottawa Ont \$105,979.

Training and Educational Services—Public Servants \$216,615

Staff development and training—Public Service Commission \$54,912

Training consultants \$16,969

Training of public servants—Other, including seminars \$144,734

Other Professional Services \$1,105,901

Data processing consultants \$28,253

Management consultants, except Bureau of Management Consulting \$63,861

Management consulting services—Bureau of Management Consulting, DSS \$95,253

Research contracts \$344,889—Murray Hardie Ottawa Ont \$53,000, University of Toronto Toronto Ont \$28,795.

LABOUR—Concluded

Professional services not elsewhere specified \$573,645—Third party claims under Government Employees Compensation Act \$6,647; others \$566,998—ABT Associates of Canada Toronto Ont \$70,641, Serge Lareau \$36,400, McGill University Montreal Que \$99,099, Smith Auld and Associates Ltd Toronto Ont \$37,940, The Wyatt Co Toronto Ont \$40,000.

Other Services \$7,223,408

Contract administration—DSS (service charges) \$74,387

Data processing services and purchase of computer software, except for those purchased from other departments \$399,693—Canada Systems Group Ottawa Ont \$84,222, Computel Systems Ltd Ottawa Ont \$251,206.

Hospitality \$33,087

Membership fees \$15,041

Motion picture production and distribution \$48,969—National Film Board Montreal Que \$48,350.

Non-professional personal service contracts, not elsewhere specified \$660

Temporary help services \$103,474

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$6,548,097—Compensation services-administrative expenses paid to provincial boards \$6,297,194—Governments of: Alta \$533,965, BC \$595,267, Man \$129,360, Nfld \$64,050, NS \$2,145,723, Ont \$1,512,432, PEI \$29,116, Que \$898,642, Sask \$263,936, NB \$124,703; contract expenses \$234,990; microfilming \$4,208; other services \$11,705.

Canada Labour Relations Board \$326,354

Legal Services \$193,922

Legal services \$193,922—Cameron Brewin & Scott Toronto Ont \$31,642, Robert Dansereau Barré Marchesseault & Lauzon Montreal Que \$72,958; others \$89,322.

Training and Educational Services—Public Servants \$8,155

Staff development and training—Public Service Commission \$5,830

Training of public servants—Other, including seminars \$2,325

Other Services \$124,277

Contract administration—DSS (service charges) \$6,084

Hospitality \$4,190

Membership fees \$3,024

Temporary help services \$13,870

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$97,109—Audio, recording and simultaneous translation \$47,199—International Simultaneous Translation Service Montreal Que \$47,199; labour relations research \$25,000—Professor HD Woods Fredericton NB \$25,000; others \$24,910.

NATIONAL DEFENCE \$287,319,925

DEFENCE SERVICES PROGRAM \$287,319,925

Accounting Services \$141,000

Accounting and audit services—Audit Services Bureau, DSS \$141,000—Government of Canada—Supply and Services Canada \$141,000.

Engineering Services \$36,020,250

Engineering consultants (construction) \$2,409,476—Government of Canada—Canada Mortgage and Housing Ottawa Ont \$70,325, Canadian General Standard Board Ottawa Ont \$174,500, Clemann Large Patterson & Associates Ltd Ottawa Ont \$54,481, Dearborn Chemical Ltd Mississauga Ont \$41,314, Elliott Associate Architects Kingston Ont \$29,482, Fullerton Sherwood Engineering Ltd Mississauga Ont \$28,467, Greer Galloway Pembroke Ont \$29,918, William Kelly Architect Regina Sask \$29,325, Neill and Gunter Fredericton NB \$35,612, T D Overhill Engineering Ltd Ottawa Ont \$38,871, Project Management St John's Nfld \$27,386, Sperry Associates Dartmouth NS \$49,205, Swan Wooster Engineering Co Ltd Vancouver BC \$26,878.

Engineering consultants (other) \$7,991,884—Aircorn Consultant Winnipeg Man \$130,926, Alderney Consultant Ltd Dartmouth NS \$52,703, G E Bemi and Associates Ottawa Ont \$158,933, Brook Carruthers Show Architects Toronto Ont \$33,524, Bundeskasse Bei D Germany \$1,029,473, Canadian Engineering Toronto Ont \$89,158, Cohos Evamy and Partners Calgary Alta \$340,434, Coles Associates Charlottetown PEI \$46,262, Defence Construction (1951) Ltd Ottawa Ont \$285,713, Dumaresq and Byrne Halifax NS \$206,060, Fodor Engineering Ltd Toronto Ont \$104,810, Fowler Bauld and Associates Halifax NS \$77,594, Gestion Giro Inc Brossard Qué \$37,310, W N Horner & Associates Ltd Truro NS \$71,644, Kerr Priestman Keena and Associates Ltd Victoria BC \$249,610, McCarter Nairne Architects Vancouver BC \$51,397, Morris and Richard Halifax NS \$79,756, OBOE Engineering Ltd Ottawa Ont \$48,747, Government of Canada—Public Works Canada Ottawa Ont \$52,296, Reid Crowther and Partners Ltd Edmonton Alta \$228,971, J L Richards and Associates Ottawa Ont \$46,361, Spantec Ltd Rexdale Ont \$63,596, Thompson Berwick Pratt and Partners Vancouver BC \$152,841, Underwood McLellan Vancouver BC \$28,281, J Philip Vaughan and Associates Halifax NS \$218,587, Warnock Hersey International Ltd La Salle Que \$68,214, Jacques Whitford Halifax NS \$29,937, Whitman Benn & Associates Halifax NS \$489,179.

Engineering services not elsewhere specified \$25,618,890—ADGA Systems International Ltd Ottawa Ont \$564,219, Air Canada Montreal Que \$55,000, Amtek Management Ottawa Ont \$83,230, Atlantic Information Systems Ltd Ottawa Ont \$35,154, Bailey and Rose Ltd Ottawa Ont \$113,675, Bell Canada International Don Mills Ont \$75,477, CAE Electronics Ltd Montreal Que \$134,544, Canadair Ltd Montreal Que \$180,576, DAF Indal Ltd Mississauga Ont \$73,267, Datastream Ottawa Ont \$48,590, W R Davis Engineering Ltd Ottawa Ont \$465,095, DEW Engineering and Development Ottawa Ont \$2,933,071, DGB Consultants Ltd Montreal Que \$79,092, Diemaco Inc Kitchener Ont \$643,859, Digital Equipment of Canada Montreal Que \$117,947, DMR and Associates Saint John NB \$50,170, Harry Dulmage and Associates Stittsville Ont \$53,140, Eyretechnics Ltd Ottawa Ont \$2,274,318, Fullerton Sherwood Engineering Ltd Mississauga Ont \$47,573, Globus Tool and Die Co Ltd Ottawa Ont \$48,194, Hawker Siddeley Canada Ltd Toronto Ont \$135,426, Hovey and Associates Ltd Ottawa Ont \$469,268, Intelitech Canada Ottawa Ont \$122,086, Lansdowne Consultant Ottawa Ont \$141,040, Litton Systems (Canada) Rexdale Ont \$744,251, Mann Testing Laboratories Ltd Rexdale Ont \$57,581, Le Minogue Consultants Ltd Ottawa Ont \$383,368, Mobius Software Ltd Ottawa Ont \$39,464, Peacock Inc Montreal Que \$2,875,144, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$386,030, Rediffusion Dartmouth NS \$403,442, Sharor Professional Services Ottawa Ont \$432,679, Solar Turbines Canada Ltd Edmonton Alta \$152,521, S T Research Ltd Ottawa Ont \$52,410, Technican International Ltd St Laurent Que \$130,935, T E S Engineering Research Ltd Ottawa Ont \$500,945, United Marine Systems Ltd Victoria BC \$109,283, Versatile Vickers Inc Montreal Que \$2,978,606, Woods Gordon Management Consultants Ottawa Ont \$141,757.

NATIONAL DEFENCE—Continued

Health and Welfare Services \$14,167,377

Hospital services \$4,969,754—Children's Hospital of Eastern Ontario Ottawa Ont \$44,498, Everett Chalmers Fredericton NB \$53,451, Health Science Center Winnipeg Man \$242,312, Hospital of: Calgary Calgary Alta \$119,028, Chilliwack Chilliwack BC \$34,580, Foothills Calgary Alta \$67,446, Grace General Winnipeg Man \$59,048, Grace Maternity Halifax NS \$37,954, James Paton Memorial Gander Nfld \$38,894, Kingston General Kingston Ont \$79,827, Metro Calgary and Rural General Calgary Alta \$167,780, Metro Edmonton Edmonton Alta \$157,280, Oromocto Public Oromocto NB \$150,524, Ottawa Civic Ottawa Ont \$155,654, Ottawa General Ottawa Ont \$152,253, Red Deer Regional Red Deer Alta \$49,262, Royal Alexandra Edmonton Alta \$111,835, Royal Jubilee Victoria BC \$92,574, Royal Victoria Barrie Ont \$77,136, St Boniface General St Boniface Man \$39,684, St Joseph General Thunder Bay \$215,943, Shaughnessy Vancouver BC \$53,523, Sunnybrook Toronto Ont \$36,066, University of Alberta Edmonton Alta \$197,044, Vancouver General Vancouver BC \$86,740, Victoria London Ont \$39,154, Victoria General Halifax NS \$221,309, Wainwright General Wainwright Alta \$48,322, York Finch General Downsview Ont \$35,888, Kreiskrankenhaus Germany \$52,090.

Para-medical personnel \$354,424

Physicians and surgeons \$6,553,929—M N Barr Ottawa Ont \$29,902, Cardiothoracic Surgery Associates Ottawa Ont \$25,545, W R Coleman Ottawa Ont \$46,705, R G Guenther Toronto Ont \$41,400, Otto Mann Halifax NS \$28,120.

Other health services, not elsewhere specified \$2,289,270—Bio-scientia G M B H Germany \$98,218, Government of Canada—Department of Veterans Affairs Charlottetown PEI \$132,257, Hospital of: Camp Hill Halifax NS \$43,613, Royal Ottawa Ottawa Ont \$28,604, University of Alberta Edmonton Alta \$27,042, Victoria General Halifax NS \$78,034, John Jefferson Fredericton NB \$70,706, D H Protheroe Ottawa Ont \$33,090, Wilson Medical Center Hamilton Ont \$63,490.

Legal Services \$297,694

Legal services \$297,694—Government of Canada—Consumer and Corporate Affairs Ottawa Ont \$25,000.

Protection Services (Corps of Commissionaires, etc.) \$22,957,403

Protection services \$22,957,403—Canadian Corps of Commissionaires Ottawa Ont \$22,957,403.

Scientific Services \$633,089

Scientific services, excluding consultants \$633,089—Hitech Canada Ltd Ottawa Ont \$30,363, Miller Communication Systems Ltd Kanata Ont \$37,142, Ourscan Inc Ottawa Ont \$54,710, Prior Data Science Ltd Ottawa Ont \$54,329, Roy Ball Associates Ottawa Ont \$111,414, Systems and Software Consultants Ottawa Ont \$73,104.

Training and Educational Services—Non-Public Servants \$69,271,487

Adult occupational training \$487,538—E A C Amy and Sons Ltd Ottawa Ont \$157,634.

Education: elementary, secondary, and special (including vocational) \$25,758,306—Agassiz School Division Beauséjour Man \$78,540, Annapolis District School Greenwood NS \$174,640, Assiniboine South School Board Assiniboine Que \$63,018, Calgary Board of Education Calgary Alta \$1,046,223, Camosun College Victoria BC \$172,025, Carleton Board of Education Ottawa Ont \$55,483, City of Dartmouth Dartmouth NS \$267,453, Colchester-East Hants Amalgamated School Board Truro NS \$43,524, DeHavilland Aircraft Co Downsview Ont \$26,630, Deutsche Bank Germany \$113,273, Digital Equipment of Canada Ltd Kanata Ont \$73,095, Dryden Board of Education Dryden Ont \$107,366, Dryden District Roman Catholic Separate School Dryden Ont \$40,863,

Eastern Quebec Regional School Board Quebec Que \$35,560, Edmonton Public School Edmonton Alta \$558,326, Edmonton Roman Catholic School Board Edmonton Alta \$239,406, Fraser Valley College Chilliwack BC \$25,681, Frontenac County School Board Kingston Ont \$505,755, Frontenac Lennox School Board Kingston Ont \$27,168, The Hastings County Board of Education Belleville Ont \$682,031, Hastings Prince Board of Education Belleville Ont \$42,275, Hewlett Packard Mississauga Ont \$31,205, Highland Helicopters Richmond BC \$119,640, Kapuskasing Board of Education Kapuskasing Ont \$126,486, Kindersley School Board Kindersley Sask \$35,865, Kings County District School Board Kentville NS \$54,628, Lafleur Bosde and Associates Inc Montreal Que \$132,750, Lakeland Public School Bonnyville Alta \$433,584, Laurentienne School Board Lachute Que \$32,834, Metropolitan Separate School Board Toronto Ont \$172,947, Moose Jaw Roman Catholic Separate School Board Moose Jaw Sask \$29,685, Nipissing Board of Education North Bay Ont \$207,073, Okanagan Helicopter Ltd Vancouver BC \$104,625, Ottawa Board of Education Ottawa Ont \$1,435,805, Ottawa Roman Catholic School Board Ottawa Ont \$103,305, Portage La Prairie School Division Portage La Prairie Man \$204,790, The Province of British Columbia Vancouver BC \$28,655, Sacred Heart High School Yorkton Sask \$38,820, Saskatoon East School Board Saskatoon Sask \$54,227, Saskatoon School Board Saskatoon Sask \$25,636, Simcoe County Board of Education Barrie Ont \$90,676, South Shore Protestant School Board Montreal Que \$151,130, St Lawrence College Cornwall Ont \$65,753, Sudbury Board of Education Sudbury Ont \$120,854, Surfline Engineering Ltd Dartmouth NS \$53,690, Targetair Ltd Moncton NB \$37,729, Thorne Stevenson & Kellogg Ottawa Ont \$28,827, Wainwright Roman Catholic Separate School Board Wainwright Alta \$42,403, Wainwright School Board Wainwright Alta \$205,383, The Winnipeg School District No 1 Winnipeg Man \$906,624, Yorkton School Division Yorkton Sask \$45,543.

Education: university and college \$1,802,968—Cranfield Institute Bedford England \$68,320, Universities of: Alberta Edmonton Alta \$38,757, Carleton Ottawa Ont \$35,148, Dalhousie Halifax NS \$96,671, Manitoba Winnipeg Man \$32,751, Ottawa Ottawa Ont \$38,713, Queen's Kingston Ont \$47,850, Toronto Toronto Ont \$91,880, Western Ontario London Ont \$84,079.

Teachers and instructors on contract \$41,222,675—Air Transport Assoc Ottawa Ont \$307,915, Assiniboine South School Board Assiniboine Man \$69,241, Board of Education for Borough of North York Willowdale Ont \$180,824, Calgary Board of Education Calgary Alta \$34,190, Calgary Roman Catholic Separate School Board Calgary Alta \$30,178, Camrose School District Camrose Alta \$35,162, Carleton Board of Education Ottawa Ont \$475,767, Carleton Roman Catholic Separate School Board Ottawa Ont \$41,557, City of Dartmouth School Board Dartmouth NS \$103,745, Commission Scolaire: Ancienne Lorette Ancienne Lorette Que \$29,991, Baldwin Cartier Pointe Claire Que \$43,715, Lac Megantic Lac Megantic Que \$43,966, Laurenval Laurenval Ont \$33,579, Manicouagan Manicouagan Que \$37,386, Millelles Millelles Iles Ont \$25,919, Sault Sainte Marie Sault Sainte Marie Ont \$99,391, Dryden Board of Education Dryden Ont \$32,722, Dufferin County Board of Education Orangeville Ont \$33,832, Edmonton Public School Board Edmonton Alta \$332,565, Edmonton Roman Catholic Separate School Board Edmonton Alta \$161,980, Espanola Board of Education Espanola Ont \$30,201, Essex County Board of Education Essex Ont \$43,766, Fort Garry School Division Winnipeg Man \$31,937, Fort McMurray School Board McMurray Alta \$48,335, Frontenac Lennox School Board Kingston Ont \$41,785, Geraldton District School Board Geraldton Ont \$37,335, Halton Board of Education Burlington Ont \$132,870, Hastings County Board of Education Belleville Ont \$104,884, Humboldt Roman Catholic Separate School Board Humboldt Sask \$37,733, Kindersley School Division Kindersley Sask \$32,300, Kings County District School Board Kentville NS \$512,953, Lakehead Board of Education Thunder Bay Ont \$137,195, Lakeshore School Board Beaconfield Que \$57,394, Lambton County Board of Education Sarnia Ont

NATIONAL DEFENCE—Continued

\$102,034, Lanark County Board of Education Lanark Ont \$40,989, Leeds and Grenville School Board Brockville Ont \$45,808, Lennoxville District School Board Lennoxville Que \$27,161, Lethbridge School Board Lethbridge Alta \$31,274, Lincoln County Board of Education St Catharines Ont \$40,155, Lunenburg School Board Lunenburg NS \$29,670, Metropolitan Separate School Board Toronto Ont \$45,377, Muskoka Board of Education Bracebridge Ont \$31,300, Nipissing Board of Education North Bay Ont \$64,704, Northumberland and Newcastle Coubourg Ont \$53,601, Ontario Health Insurance Toronto Ont \$46,385, Ontario Teachers Insurance Plan Toronto Ont \$80,998, Ottawa Board of Education Ottawa Ont \$237,402, Ottawa Roman Catholic Separate School Board Ottawa Ont \$183,072, Peel Board of Education Mississauga Ont \$157,180, Peterborough County School Board Peterborough Ont \$45,336, Red Deer County School Board Red Deer Alta \$34,326, Regina Board of Education Regina Sask \$130,981, Renfrew County Board of Education Pembroke Ont \$60,680, River East School Board Winnipeg Man \$232,801, Royal Canadian Flying Club Ottawa Ont \$189,822, Saskatchewan Board of Education Saskatchewan Sask \$157,551, Sault Ste Marie School Board Sault Ste Marie Ont \$25,707, St Boniface School Board St Boniface Man \$36,812, St James Assiniboine School Board Winnipeg Man \$37,074, Seine River School Board Ste Anne Man \$84,803, Seneca College Seneca Ont \$155,735, Stormont Dundas and Glengarry County School Board Cornwall Ont \$119,627, Sudbury Board of Education Sudbury Ont \$27,860, Government of Canada—Supply and Services Canada Ottawa Ont \$213,940, Temiskaming Board of Education Temiskaming Que \$15,564, University of Manitoba Winnipeg Man \$67,850, Victoria & Grey Trust Ottawa Ont \$35,000, Waterloo County School Board Waterloo Ont \$106,757, Wellington County Board of Education Guelph Ont \$35,814, Wentworth County Board of Education Hamilton Ont \$65,929, Winnipeg School Division Winnipeg Man \$93,037.

Training and Educational Services—Public Servants \$571,488

Staff development and training—Public Service Commission \$470,688—Government of Canada—Public Service Commission Ottawa Ont \$335,045.

Training of public servants—Other, including seminars \$101,160

Other Professional Services \$32,595,247

Data processing consultants \$867,448—DMR and Associates Saint John NB \$26,475, Hickling Partners Inc Ottawa Ont \$26,070, Honeywell Ltd Scarborough Ont \$216,099, Inteltech Canada Ltd Ottawa Ont \$30,720, Systemhouse Ltd Ottawa Ont \$161,618.

Management consultants, except Bureau of Management Consulting \$368,904—Hickling Partners Inc Ottawa Ont \$68,852, Life Skill Corp Pensacola Fla USA \$137,009, Government of Canada—Supply and Services Canada Ottawa Ont \$26,957.

Research contracts \$26,364,682—Acres Consulting Services Ltd Halifax NS \$25,503, Aerospace-Engineer Downsview Ont \$82,553, Air Earth and Ocean Ltd Oshawa Ont \$30,041, Andyne Computing Kingston Ont \$167,418, Ascor Ltd Manotick Ont \$44,900, Atlantic Industrial Research Halifax NS \$65,272, Atomic Energy of Canada Kanata Ont \$74,094, Barradale Computer Victoria BC \$138,337, Bell Northern Research Ottawa Ont \$224,543, Bio Research Laboratory Ottawa Ont \$216,424, Bombardier Inc Drummondville Que \$259,941, Bomem Inc Ste Foy Que \$41,596, Canadian Instrumentation & Research Ltd Mississauga Ont \$197,608, Canadair Ltd Montreal Que \$99,659, Canadian Marconi Co Montreal Que \$142,310, C I L Inc Montreal Que \$29,273, City of Toronto Toronto Ont \$49,824, Computing Devices Ltd Ottawa Ont \$313,264, C T F Systems Inc Port Coquitlam BC \$194,566, W R Davis Engineering Ltd Ottawa Ont \$163,577, DeHavilland Aircraft Co Downsview Ont \$446,700, Government of Canada—Energy Mines and Resources Ottawa Ont \$65,099, Ese Ltd Rexdale Ont \$42,241, Farrington Lockwood Co Ltd Ottawa Ont \$83,490, Gen Tec Inc Ste Foy Que \$159,941, Geo Physician Co Ltd Calgary

Alta \$25,627, Hermes Electronic Ltd Dartmouth NS \$365,257, Huntec-Lapp System Ltd Dartmouth NS \$81,230, Institut de Recherche Montreal Que \$32,694, Interactive Circuits Systems Ltd Ottawa Ont \$76,213, Les Arsenaux Canadiens Ltd Valcartier Que \$315,017, Litton System (Canada) Ltd Rexdale Ont \$287,466, Martec Ltd Halifax NS \$189,638, Miller Communication Systems Ltd Kanata Ont \$53,242, Mobius Software Ltd Ottawa Ont \$42,050, Morrison Hershfield Theakston and Rowans Ltd Guelph Ont \$27,609, M P B Technologies Inc Ste Anne de Bellevue Que \$202,744, N B Research and Productivity Council Fredericton NB \$62,163, Nova Scotia Research Foundation Dartmouth NS \$357,030, N T T Systems Inc Willowdale Ont \$72,531, Ontario Research Foundation Toronto Ont \$105,591, Optech Inc Downsview Ont \$507,320, Perrytech Corp Ltd Richmond Hill Ont \$156,424, Photovac Inc Thornhill Ont \$37,099, Roy Ball Associates Ottawa Ont \$49,965, Saskatchewan Research Saskatoon Sask \$109,301, S E D Systems Inc Saskatoon Sask \$360,975, I P Sharp & Associates Ltd Toronto Ont \$87,463, Somapro Lee Ottawa Ont \$92,256, Spar Aerospace Ltd Toronto Ont \$402,053, Tektrend International Inc Lachute Que \$128,375, Universities of: British Columbia Vancouver BC \$140,162, Carleton Ottawa Ont \$317,579, Concordia Montreal Que \$58,057, Dalhousie Halifax NS \$91,272, Laval Montreal Que \$235,420, McGill Montreal Que \$313,610, McMaster Hamilton Ont \$104,839, Manitoba Winnipeg Man \$55,464, Ottawa Ottawa Ont \$139,541, Queen's Kingston Ont \$96,609, Sherbrooke Sherbrooke Que \$87,988, Toronto Toronto Ont \$1,084,400, Victoria Victoria BC \$69,309, Waterloo Waterloo Ont \$145,041, Western Ontario London Ont \$103,416, Winnipeg Winnipeg Man \$56,920, York Downsview Ont \$80,596.

Professional services not elsewhere specified \$4,994,213—Civilian officiating clergymen \$558,358; entertainment and amenities for Canadian Forces abroad \$2,372,721—Bellevue Motion Pictures St John NB \$215,047, Canebco Subscription Services Ltd Toronto Ont \$29,204, Canadian Broadcasting Corp Ottawa Ont \$546,401, Canadian Forces Central Fund Ottawa Ont \$85,224, Criterion Pictures Corp Ltd Halifax NS \$103,151, Paramount Film Service Ltd Toronto Ont \$136,177, Press News Ltd Toronto Ont \$36,680, Rolly Hammond Production Gatteau Que \$74,075, Universal Films Co Willowdale Ont \$120,143, Warner Bros Distribution (Canada) Ltd Toronto Ont \$131,682; specialized professional services excluding construction engineering \$2,063,134—Applied Research Victoria BC \$50,000, Canadian Government Photo Centre Ottawa Ont \$42,024, Eyetechnics Ltd Ottawa Ont \$376,703, Fullerton Sherwood Engineering Ltd Mississauga Ont \$33,875, Government of Canada—Supply and Services Canada Ottawa Ont \$449,151, Philip A Lapp Ltd Toronto Ont \$100,000, Quasar Systems Ltd Ottawa Ont \$251,242.

Other Services \$110,664,530

Contract administration—DSS (service charges) \$49,819,645—Government of Canada—Supply and Services Canada Ottawa Ont \$41,260,917.

Contracted building cleaning \$2,848,365—Allied Maintenance Scarborough Ont \$710,861, Clean Die Raumpf Germany \$174,700, Columbia Building Maintenance Co Toronto Ont \$108,092, Jet Janitor Service Ltd Stephenville Nfld \$610,816, Kinitwily Building Service Victoria BC \$163,263, Northmount Maintenance Mississauga Ont \$47,709, P J Building Cleaning Ottawa Ont \$41,104, Servipro Eng Gatteau Que \$177,707.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,794,619—Ahern & Soper Ltd Rexdale Ont \$42,889, Alphatech Ltd Ottawa Ont \$327,932, Apex Computing Resources Toronto Ont \$77,202, Bailey and Rose Ltd Ottawa Ont \$30,037, Computel Systems Ltd Ottawa Ont \$296,341, Control Data Canada Ltd Mississauga Ont \$57,504, Datacrown Inc Willowdale Ont \$211,961, Data Terminals Mart Ottawa Ont \$37,235, Digital Equipment of Canada Kanata Ont \$33,511, Hewlett Packard (Canada) Ltd Ottawa Ont \$28,827, IBM

NATIONAL DEFENCE—Concluded

Canada Ltd Ottawa Ont \$112,148, Maritime Computer Ltd Halifax NS \$269,915, I P Sharp & Associates Toronto Ont \$193,214, Simon Fraser University Vancouver BC \$27,600, Systemhouse Ltd Ottawa Ont \$333,109, York Ryerson Computing Centre Downsview Ont \$134,433.

Hospitality \$1,221,376

Laundry, dry cleaning, and related services \$4,630,396—Apparel Master Dry Cleaners Calgary Alta \$38,520, Bagnells Launderers Halifax NS \$44,532, Buanderie Arvida Ltée Arvida Que \$147,977, Buanderie des Hotels Motels and Restaurants Inc Quebec Que \$240,241, Buanderie Villerey Montreal Que \$39,126, Carl Bardusch Germany \$195,594, Cal-Wal Enterprise Ltd Massett BC \$37,300, Campbell River Dry Cleaners Campbell River BC \$25,444, Canadian Linen Supply Calgary Alta \$69,220, Capital Commercial Carpet Cleaners \$35,620, Charlotte Laundry St Andrews NB \$85,253, Chem Reinigung Germany \$29,997, City Laundry of North Bay Ltd North Bay Ont \$52,765, Clayton Park Cleaners Halifax NS \$41,957, Commercial Towel and Linen Supply Co Victoria BC \$198,685, Delight Cleaners Toronto Ont \$53,284, Fabric Care Cleaners and Associates Ltd Edmonton Alta \$170,890, Goodfish Lake Dry Cleaners Goodfish Lake Alta \$37,614, Martin Nettoyeurs Inc St Jean Que \$30,731, Moose Jaw Steam Laundry Moose Jaw Sask \$54,368, Pacific Coast Cleaners Courtenay BC \$97,320, Parisian Laundry Saskatoon Sask \$152,139, Parsons Cleaners Belleville Ont \$64,027, Pembroke Dry Cleaners Pembroke Ont \$102,869, Perth Brandon Ltd Brandon Man \$75,812, Perth Whitehall Ltd Winnipeg Man \$73,481, Sheppards Laundry and Dry Cleaners Happy Valley Lab \$34,253, Sunny Brae Laundry Moncton NB \$49,728, Wascherei Blache Germany \$64,248, Wendy's Reliable Ltd Halifax NS \$229,235, Whiteway Launderers Ltd Kamloops BC \$61,044.

Membership fees \$282,104

Non-professional personal service contracts, not elsewhere specified \$8,001,401—APS Food Management Ltd Victoria BC \$100,085, Beaver Foods Ltd London Ont \$325,385, Boaden Catering Ltd Etobicoke Ont \$319,696, Boisvert Disposal Ltd Grand Centre Alta \$104,994, Marcel Boivin Ent Inc Val Belair Que \$105,855, Browning Ferris Industries Inc Dartmouth NS \$151,812, Cal Van Canus Catering Ltd Vancouver BC \$852,928, Bob Charette Trucking Petawawa Ont \$160,159, F Chenier & Sons Disposal Service Ltd Sarsfield Ont \$33,050, Cypress Disposal (1975) Ltd Victoria BC \$84,086, Dalmar Foods Ltd Toronto Ont \$263,246, Dixie Lee (Chermont Holdings) Princeton BC \$72,138, Domaine de la Jeunesse Inc Arvida Que \$105,489, Mike Dunphy Toronto Ont \$44,190, Jean Pierre Guay Transport Ste-Blaise Que \$44,370, Hugo Gerber Mitt Germany \$118,345, Kitchener Caterers Kitchener Ont \$29,986, Lahrer Mull-U Schuttraansport Lahr Germany \$217,444, Landratsamt Orte Offenburg Germany \$118,993, Le Domaine de la Jeunesse Inc Arvida Que \$80,425, Howard L Lowe Deep Brook NS \$32,724, Luteyn & Sons Ltd Chilliwack BC \$38,487, MacCormac Camp Catering Vancouver BC \$275,737, Maritime Sanitation Service Ltd Fredericton NB \$92,550, Mittelbadischer Mullabfuhr Achern Germany \$225,777, Government of Canada—Public Works Canada Ottawa Ont \$607,064, Qunita Sanitation Services Ltd Belleville Ont \$173,829, Wm Reynolds Esq Chatham NB \$29,925, Top Hat Disposal Ltd Medicine Hat Alta \$46,643, Township of Alice Petawawa Ont \$40,000, Tricil Ltd Kingston Ont \$86,602, Wilk's Transport Moose Jaw Sask \$34,810.

Photography services except motion pictures \$1,642,664—National Film Board of Canada Montreal Que \$737,052.

Storage and warehousing \$826,674

Temporary help services \$545,076—Bradson Personnel Ottawa Ont \$57,086, Kelly Services Ltd Toronto Ont \$26,819, Manpower Personnel Services Ottawa Ont \$47,740, Pollack Personnel Ottawa Ont \$28,875.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$38,052,210—Payments to the Underwriters Adjustment Bureau \$47,136—Underwriters Adjustment Bureau Montreal Que \$45,656; provision of facilities at Gatwick and Prestwick \$256,350—British Airways England \$178,124; locally engaged employees Europe \$10,583,028—Allgemeine Ortak Lahr Germany \$185,786, A Partime Ottawa Ont \$6,044,127; overseas indigenous labour \$18,739,861; other services including port services for ships away from home port \$3,860,887—Custom Machine & Tool Co Mont Uniacke NS \$33,572, Government of Canada—Department of Communications Ottawa Ont \$39,139, Digital Equipment of Canada Montreal Que \$37,188, Globus Tool and Die Co Ltd Ottawa Ont \$27,526, Information Services Institute Ottawa Ont \$33,605; meteorological services by Transport Canada \$4,504,200—Government of Canada—Environment Canada Ottawa Ont \$4,504,200; spousal accompanied travel funds \$39,464; miscellaneous \$21,284.

NATIONAL HEALTH AND WELFARE \$62,150,886

Department \$61,939,444

DEPARTMENTAL ADMINISTRATION PROGRAM \$3,132,530

Accounting Services \$192,350

Accounting and audit services—Audit Services Bureau, DSS \$172,050—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$172,050.

Accounting services, except Audit Services Bureau \$20,300

Protection Services (Corps of Commissioners, etc.) \$157,078

Protection services \$157,078—Canadian Corps of Commissioners Ottawa Ont \$157,078.

Scientific Services \$12,000

Scientific consultants \$12,000

Training and Educational Services—Public Servants \$226,310

Staff development and training—Public Service Commission \$154,814—Government of Canada—Public Service Commission Ottawa Ont \$154,814.

Training of public servants—Other, including seminars \$52,455

Tuition fees and costs of attending courses not elsewhere specified \$19,041

Other Professional Services \$534,801

Data processing consultants \$1,280

Management consultants, except Bureau of Management Consulting \$399,284—Eliason Apostol and Associates Ltd Ottawa Ont \$34,900, DMR and Associates Ottawa Ont \$120,000, Iota Consulting Ottawa Ont \$28,200, Midland Microcomputers Gloucester Ont \$40,000, Peat Marwick and Partners Ottawa Ont \$25,000, The Laurier Group Ottawa Ont \$27,439, Thorne Riddell Ottawa Ont \$27,750.

Management consulting services—Bureau of Management Consulting, DSS \$86,784—Government of Canada—Supply and Services Bureau of Management Consulting Ottawa Ont \$86,784.

Professional services not elsewhere specified \$47,453—Interpreters and translators \$47,453.

Other Services \$2,009,991

Contract administration—DSS (service charges) \$83,164—Government of Canada—Supply and Services Ottawa Ont \$83,164.

NATIONAL HEALTH AND WELFARE—Continued

Data processing services and purchase of computer software, except for those purchased from other departments \$1,088,468—Alphatext Inc Ottawa Ont \$45,701, Canada Systems Group Montreal Que \$300,603, Comshare Ltd Rexdale Ont \$185,728, Dateline Systems Ltd Toronto Ont \$346,550, FCA International Systems Ltd Montreal Que \$29,098, Industrielle Services Techniques Montreal Que \$66,816.

Data processing services purchased from other government departments or programs \$35,863—Government of Canada—Supply and Services Ottawa Ont \$30,999.

Hospitality \$29,233

Laundry, dry cleaning, and related services \$1,434

Membership fees \$86,119—Assoc internationale de la sécurité sociale Geneva Switzerland \$55,786.

Motion picture production and distribution \$157,217—National Film Board Montreal Que \$150,000.

Photography services except motion pictures \$256

Storage and warehousing \$1,448

Temporary help services \$106,248—Bradson Personnel Ottawa Ont \$33,991.

Transfer of costs for professional and special services expenditures between appropriations \$26—Charges from other appropriations \$26.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$390,367—Other consulting advisory and technical services \$380,664—B Lattion Aylmer Ont \$32,700; clipping services \$9,703.

Other business services purchased from other government departments or programs \$30,148—Government of Canada—Statistics Canada Ottawa Ont \$30,418.

HEALTH AND SOCIAL SERVICES PROGRAM \$3,891,191

Accounting Services \$975,476

Accounting and audit services—Audit Services Bureau, DSS \$946,046—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$946,046.

Accounting services, except Audit Services Bureau \$29,430

Scientific Services \$1,896,755

Scientific consultants \$1,896,755—The Assoc of Canadian Medical Colleges Ottawa Ont \$34,000, The Canadian Gallup Poll Ltd Toronto Ont \$355,603, Corpus Information Services Ltd Don Mills Ont \$112,192, Demand Research Consultants Inc Ottawa Ont \$58,450, H Frayne Nepean Ont \$49,202, Infocentre Network Toronto Ont \$67,014, Manifest Communications Inc Toronto Ont \$189,451, P Redekop and D Wideman Winnipeg Man \$33,586, D Sarty Halifax NS \$30,664, J W Stamm Montreal Que \$47,813, B Stanley Islington Ont \$27,120, Studio Calamus Montreal Que \$36,018, Sunny Hill Hospital for Children Vancouver BC \$31,800, Synergistics Consulting Ltd Toronto Ont \$91,331.

Training and Educational Services—Public Servants \$65,714

Purchase of training packages and courses \$43

Staff development and training—Public Service Commission \$37,975—Government of Canada—Public Service Commission Ottawa Ont \$37,975.

Training of public servants—Other, including seminars \$21,210

Tuition fees and costs of attending courses not elsewhere specified \$6,486

Other Professional Services \$374,769

Data processing consultants \$64,293—Mobius Software (1981) Ltd Ottawa Ont \$25,683.

Management consultants, except Bureau of Management Consulting \$280,201—E J McKay Ottawa Ont \$28,064, S L Painter Ottawa Ont \$45,893.

Professional services not elsewhere specified \$30,275—Interpreters and translators \$30,275.

Other Services \$578,477

Contract administration—DSS (service charges) \$77,466—Government of Canada—Supply and Services Hull Que \$77,466.

Data processing services and purchase of computer software, except for those purchased from other departments \$26,526

Data processing services purchased from other government departments or programs \$919

Hospitality \$32,338

Laundry, dry cleaning, and related services \$646

Membership fees \$14,853

Motion picture production and distribution \$200,665—Government of Canada—National Film Board Montreal Que \$181,838.

Photography services except motion pictures \$3,635

Storage and warehousing \$270

Temporary help services \$217,795—Total Employment Service Toronto Ont \$27,276.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,364—Other consulting advisory and technical services \$3,364.

MEDICAL SERVICES PROGRAM \$39,097,504

Accounting Services \$414,002

Accounting and audit services—Audit Services Bureau, DSS \$98,139—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$98,139.

Accounting services, except Audit Services Bureau \$315,863—Government of the Northwest Territories Yellowknife NWT \$77,940.

Health and Welfare Services \$31,383,992

Hospital services \$2,966,570—Alberta Hospital Assoc Edmonton Alta \$367,548, British Columbia Provincial TB Unit Vancouver BC \$63,760, Baker Centre Calgary Alta \$35,705, Caribou Memorial Hospital Williams Lake BC \$41,674, Centre of Social Services Mississauga Ont \$81,562, Cowichan District Hospital Duncan BC \$29,995, Delta House Inuvik NWT \$62,019, Round Lake Treatment Centre Armstrong BC \$32,974, Government of Canada—Department of Indian Affairs Saskatoon Sask \$111,526, Lillooet District Hospital Lillooet BC \$26,128, Michener Centre Red Deer Alta \$389,748, Mills Memorial Hospital Terrace BC \$46,887, Montreal Children's Hospital Montreal Que \$195,080, Prince Rupert Regional Hospital Prince Rupert BC \$56,552, Royal Inland Hospital Kamloops BC \$42,731, St George's Hospital Alert Bay BC \$27,855, Vancouver General Hospital Vancouver BC \$43,320, Wrench Memorial Hospital Hazelton BC \$27,608.

Para-medical personnel \$1,609,031—D Adams Dryden Ont \$81,679, Fort McMurray and District Health Unit Fort McMurray Alta \$79,365, Government of Canada—Department of Veterans Affairs Winnipeg Man \$56,038, Health Sciences Centre Winnipeg Man \$28,040, S N King Winnipeg Man \$60,267, Northwestern Health and Social Services High Level Alta \$58,910.

NATIONAL HEALTH AND WELFARE—Continued

Physicians and surgeons \$6,113,689—D Ames Melville Sask \$31,723, Calm Air Lynn Ont \$34,996, Corporate Air Ltd Kingston Ont \$61,480, Gillam Air Service Winnipeg Man \$26,837, Government of the Northwest Territories Yellowknife NWT \$1,004,191, J R Holmes Meadow Lake Sask \$37,244, P Landry Outremont Que \$25,146, Olver & Sen Prince Albert Sask \$36,401, Parsons Airway Northern Flin Flon Man \$53,062, Roger Fraser & Harris Ottawa Ont \$28,970, Stanton Yellowknife Hospital Yellowknife NWT \$111,839, Universities of: Alberta Edmonton Alta \$33,385, Manitoba Winnipeg Man \$1,219,512, McGill Montreal Que \$126,418, Queen's Kingston Ont \$478,028, Toronto Toronto Ont \$558,538, and Western Ontario London Ont \$142,712, Uranium City Medical Clinic Uranium City Sask \$26,825.

Other health services, not elsewhere specified \$20,694,702—Dental \$16,485,401—G Acaster North Battleford Sask \$61,281, Acaster & Harder North Battleford Sask \$46,081, J C Allen Lakefield Ont \$25,922, Ashern Dental Group Ashern Man \$47,997, K Baffoe The Pas Man \$38,219, Y Beaudoin Forestville Que \$46,958, P Bookhalter Regina Sask \$60,402, J T Boulton Calgary Alta \$30,820, B Bourne Peace River Alta \$48,802, J Boyko Ste-Rose-du-Lac Man \$69,775, Cameron Dental Clinic Yellowknife NWT \$41,118, J M Chan Cornwall Ont \$27,546, D J Chorkawy Thunder Bay Ont \$28,028, E Church Meadow Lake Sask \$81,573, D J P Crane Caledonia Ont \$93,024, H Cross Winnipeg Man \$33,219, A L Crowley Pemberton BC \$35,908, M T Crozier Flin Flon Man \$53,384, B Danylchuk Fort Frances Ont \$25,599, A G Davis Portage La Prairie Man \$28,011, J A Derbyshire Calgary Alta \$35,667, C Dey Kamsack Sask \$45,251, A Dian Fort Frances Ont \$28,298, B D Drysdale Pine Falls Man \$33,689, B Duncan Ohsweken Ont \$46,361, Faro Dental Clinic Faro YT \$27,720, G Gasser Prince Albert Sask \$44,002, E J Gaudet Prince Albert Sask \$53,005, G Goldberg Squamish BC \$46,431, A G Gottschling Prince Rupert BC \$44,856, H Griesbach Fort MacLeod Alta \$91,687, J A Guild Camrose Alta \$43,241, J A Haiden Bonnyville Alta \$33,073, J A Hamovick Vancouver BC \$26,104, L Harder North Battleford Sask \$122,722, W H Harrington Sydney BC \$59,301, Hay River Dental Clinic Hay River NWT \$486,886, Health Education Centre Bella Coola BC \$152,989, P D Henderson Saskatoon Sask \$28,353, O Heschuk Dauphin Man \$27,946, R E Hickerty Slave Lake Alta \$35,431, L K Hodinsky St Paul Alta \$36,047, A N Hokhold Burns Lake BC \$31,409, J C Horn Saskatoon Sask \$27,591, Inuvik Dental Clinic Inuvik NWT \$99,273, R Johnston Lynn Lake Man \$36,406, D K Kalra Vancouver BC \$63,179, B G Kleeberger Elk Point Alta \$25,214, Klondyke Dental Clinic Whitehorse YT \$54,444, J Koncan Little Current Ont \$81,155, S Koncan Little Current Ont \$36,327, R Kreher McBride BC \$72,841, R A Larson Cardston Alta \$44,165, A K Logan Rosthern Sask \$29,773, L S Louie Prince Rupert BC \$37,539, Mackenzie Dental Clinic Yellowknife NWT \$37,724, L A Magne Kenora Ont \$34,127, D O Mahoney Brandon Man \$26,656, L G Mandin St Paul Alta \$26,625, B Matchett New Castle NB \$42,107, G J McNeill Thunder Bay Ont \$29,320, Metropolitan Dental Group Winnipeg Man \$100,109, C Meyers Prince Albert Sask \$79,470, R Migicovsky Richmond BC \$40,549, L W Miller Grenfell Sask \$57,718, Mobile Dental Clinic High Level Alta \$35,497, R Monzeka The Pas Man \$47,279, G M Nowazek Brandon Ont \$29,852, Ontario Dental Assoc Toronto Ont \$151,062, Pacific Western Air Vancouver BC \$27,620, V K Payne Fort MacLeod Alta \$25,428, M A Peterson Cardston Alta \$27,685, J K Phil Duncan BC \$30,305, A B Plunz North Battleford Sask \$55,677, P Poitras Regina Sask \$122,413, Prince Albert Dental Fine Arts Prince Albert Sask \$66,066, F H Pyde Prince Rupert BC \$66,070, V O Reilly Wikwemikong Ont \$36,945, A G Roth Wetaskiwin Alta \$67,893, V R Schacher Brantford Ont \$50,502, C T Shaw Perth NB \$30,861, T R Simon Fort Qu'Appelle Sask \$36,976, R M Sims Chilliwack BC \$38,498, M G Siced Fort MacLeod Alta \$37,013, R J Taillon Calgary Alta \$75,809, P Tataryn Saskatoon Sask \$98,863, G Teasdale Ville Mercier Que \$26,870, R E Thomas Halifax NS \$65,845, T K Tomlinson Prince Albert Sask \$104,928, Universities of: Manitoba Winnipeg Man \$670,587 and Toronto Toronto Ont

\$703,777, L Vas Brantford Ont \$37,765, R Waddell Prince Rupert BC \$52,923, K C Walters Vancouver BC \$68,993, Whitehorse Dental Clinic Whitehorse YT \$150,914, R J Wiebe Chilliwack BC \$45,299, R Wilson Williams Lake BC \$56,995, Winnipeg City Health Winnipeg Man \$27,433, Wrinch Memorial Hospital Hazelton BC \$90,580, Yellowknife Dental Clinic Yellowknife NWT \$123,136, J D Zucchiatti Terrace BC \$62,650, T Zukiwsky St Paul Alta \$67,624; miscellaneous \$4,209,301—Alberta Hospital & Medical Care Edmonton Alta \$2,319,039, Associated Radiologists Edmonton Alta \$58,460, Cardston Municipal Hospital Cardston Alta \$46,748, Churchill Health Centre Churchill Man \$26,681, Dene Nation Yellowknife NWT \$29,775, Government of the Northwest Territories Yellowknife NWT \$25,902, T A Kasper and Associates Edmonton Alta \$26,909, Medical Services Plan of British Columbia Victoria BC \$818,768, St John Ambulance Ottawa Ont \$33,570, Stanton Yellowknife Hospital Yellowknife NWT \$133,920, University of Alberta Hospital Edmonton Alta \$123,310.

Legal Services \$8,349

Protection Services (Corps of Commissionaires, etc.) \$229,696

Protection services \$229,696—Burns Security Toronto Ont \$29,800, Cameron Security Service Ottawa Ont \$165,204.

Scientific Services \$62,508

Scientific consultants \$62,508—S Wishart Vancouver BC \$42,455.

Training and Educational Services—Public Servants \$1,001,262

Purchase of training packages and courses \$36,963

Staff development and training—Public Service Commission \$53,302—Government of Canada—Public Service Commission Ottawa Ont \$53,302.

Training of public servants—Other, including seminars \$390,854—Cambridge College Sudbury Ont \$129,652.

Tuition fees and costs of attending courses not elsewhere specified \$520,143—Universities: Alberta Edmonton Alta \$204,666 and Dalhousie Halifax NS \$83,803.

Other Professional Services \$290,492

Data processing consultants \$52,843—Ducros Meilleur Roy Associations Montreal Que \$43,422.

Management consultants, except Bureau of Management Consulting \$64,459—Atec Ltd Edmonton Alta \$26,619.

Management consulting services—Bureau of Management Consulting, DSS \$61,207—Government of Canada—Supply and Services Bureau of Management Consulting Ottawa Ont \$61,207.

Professional services not elsewhere specified \$111,983—Interpreters and translators \$111,983.

Other Services \$5,707,203

Contract administration—DSS (service charges) \$682,713—Government of Canada—Supply and Services Ottawa Ont \$682,713.

Contracted building cleaning \$487,831—Government of Canada—Public Works Canada Ottawa Ont \$62,800, Moose Band Administration Moose Factory Ont \$35,429.

Data processing services and purchase of computer software, except for those purchased from other departments \$188,383—Midland Microcomputers Ottawa Ont \$45,717, Ourscan Group Ottawa Ont \$72,012.

Data processing services purchased from other government departments or programs \$3,964

Hospitality \$11,598

NATIONAL HEALTH AND WELFARE—Continued

Laundry, dry cleaning, and related services \$277,843—Inuvik Laundry Inuvik NWT \$62,712, Sioux Lookout General Hospital Sioux Lookout Ont \$92,440.

Membership fees \$60,200

Motion picture production and distribution \$83,454

Other real estate services (management, appraisal, etc.) \$7,596

Photography services except motion pictures \$14,811

Storage and warehousing \$10,481

Temporary help services \$271,687—Bradson Personnel Ottawa Ont \$26,302, Temporarily Yours Vancouver BC \$55,368.

Transfer of costs for professional and special services expenditures between appropriations \$530—Charges from other appropriations \$530.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$3,606,112—Other consulting advisory and technical services \$509,866—A R A Consultants Ottawa Ont \$44,241, W S Kubiski and Associates Ltd Toronto Ont \$75,000, J Nicholson Ottawa Ont \$87,957, P M A Consulting Group Ottawa Ont \$35,350; contracted non-health services \$3,042,036—Best Cleaners Vancouver BC \$95,900, Baffin Regional Hospital Yellowknife NWT \$31,145, Cameron Construction Ottawa Ont \$719,429, Canada Catering Ltd Toronto Ont \$810,000, Conseil de bande Weymontachie Weymontachie Que \$47,649, Government of the Northwest Territories Yellowknife NWT \$556,476, University of Waterloo Waterloo Ont \$47,160, V S Services Toronto Ont \$427,629; other miscellaneous services \$54,210.

HEALTH PROTECTION PROGRAM \$11,036,271

Health and Welfare Services \$1,745

Physicians and surgeons \$1,745

Legal Services \$6,382,233

Legal services \$6,382,233—Baker Newby and Co Chilliwack BC \$60,464, Bellamy and Co Collingood Ont \$31,623, E R Brecknell Salmon Arm BC \$26,743, British Columbia Court Registry Victoria BC \$87,598, Alan Bryant London Ont \$40,293, Calabrese and Whitehead Fredericton NB \$93,251, Caputo and Co Sault Ste Marie Ont \$29,346, F D Carere Kitchener Ont \$32,593, Carson and Siwak Prince Albert Sask \$50,595, Davidson and Co Vernon BC \$26,931, R G DeBou Vancouver BC \$47,798, Dicks and Associates Corner Brook Nfld \$78,387, Doig and Co Burnaby BC \$54,566, J E Drapeau Moncton NB \$57,488, Evans and Co Timmins Ont \$74,685, Bruce Glass Lindsay Ont \$25,801, D L Greenbank Burnaby BC \$52,290, Murray J Haesler Milton Ont \$33,280, Harris and Co Burnaby BC \$71,849, J T Hogan Kingston Ont \$52,706, Hogben Mayhew and Van Large Barrie Ont \$40,339, Hope and Co Prince George BC \$112,845, Horeck and Co Sudbury Ont \$77,196, R W Jacobs Surrey BC \$110,667, Jones Emery and Carfra Victoria BC \$28,028, Kenney Theakson Allen and Hole Bridgewater NS \$41,761, Kinsman and Co Penitence BC \$111,685, Koch and Co Regina Sask \$72,333, J E Lang Kitchener Ont \$98,289, G Lebel St Georges Que \$40,416, Lemieux Lacroix and Co Quebec Que \$58,813, Lendon and Lovell Owen Sound Ont \$31,190, Lewis and Co St John's Nfld \$135,393, Milton J Lewis Hamilton Ont \$38,321, Alastair I MacDonald Duncan BC \$26,432, MacGillivray and Poirier Thunder Bay Ont \$43,275, I A MacKay New Glasgow NS \$41,925, McNab Stewart and Prince Renfrew Ont \$49,020, McPherson Prince and Geddes Windsor Ont \$38,256, Martin McAfee and Co Nanaimo BC \$62,466, Matwchuk and Co Kapuskasing Ont \$39,638, Monty and Associates Sherbrooke Que \$30,742, Clare W Morrison Edmonton Alta \$33,590, Murphy O'Brien and Vella Oshawa Ont \$67,433, M Nidesh Moose Jaw Sask \$50,062, R D Noble Guelph Ont \$59,559, Purnell and Brien Saint

John NB \$41,890, Ratcliff and Co N Vancouver BC \$30,050, Riley and Co Kamloops BC \$36,200, Rodnunsy and Co Grande Prairie Alta \$66,594, K F Ross Chatham Ont \$30,248, Salloum and Co Kelowna BC \$38,994, Sheldon L Schwartz Windsor Ont \$25,593, Shochor Hill and Co Edmonton Alta \$45,143, Sidney Shook Campbell River BC \$30,074, Spraggs and Co Coquitlam BC \$33,151, Thomas R Sutherland Burlington Ont \$43,613, G G Sweezey Windsor Nfld \$80,979, R P Tailon Peterborough Ont \$31,879, Talstra and Co Terrace BC \$67,606, Taylor MacLellan and Cochran Kentville NS \$38,107, E Tharen Hamilton Ont \$55,030, Stanley M Tick Hamilton Ont \$44,850, Walsh and Young Calgary Alta \$455,537, G C Watton Corner Brook Nfld \$29,937, Whitson and Co Victoria BC \$51,492, Yarosky and Co Montreal Que \$58,141, W Zimmerman Hamilton Ont \$46,453.

Protection Services (Corps of Commissionaires, etc.) \$392,479

Protection services \$392,479—Canadian Corps of Commissionaires: Montreal Que \$55,311, Ottawa Ont \$207,577 and Toronto Ont \$44,778, Pinkerton's of Canada Ltd Ottawa Ont \$40,031, National Protection Service Co Ltd Ottawa Ont \$41,744.

Scientific Services \$2,598,474

Scientific consultants \$2,598,474—Barringer-Magenta Ltd Toronto Ont \$84,623 (Paid \$111,493 recovered \$26,870 from Environment Canada), Beak Consultants Ltd Mississauga Ont \$115,119, Biopath Analysts Ltd Guelph Ont \$8,201 (Paid \$50,873 recovered \$42,672 from Environment Canada), Bio-Research Laboratories Ltd Senneville Que \$29,460, British Columbia Research Vancouver BC \$103,520 (Paid \$122,020 recovered \$18,500 from Environment Canada), Concord Scientific Corp Toronto Ont \$32,721 (Paid \$57,210 recovered \$24,489 from Environment Canada), Forintech Canada Corp Ottawa Ont \$25,000, Gage Research Institute Toronto Ont \$47,861, Geomet Technologies Inc Rockville Md USA \$30,000, Girton Manufacturing Co Millville Pa USA \$45,510, Labstat Inc Kitchener Ont \$193,729, Magwood S Ottawa Ont \$10,601 (Paid \$29,333 recovered \$18,732 from World Health Organization), Mann Testing Laboratories Ltd Rexdale Ont \$48,200, Mutatech Inc Kleinburg Ont \$8,854 (Paid \$37,854 recovered \$29,000 from Environment Canada), National Research Council Ottawa Ont \$86,126, W T Oliver Ottawa Ont \$27,301, Ontario Research Foundation Mississauga Ont \$28,189, Ottawa Civic Hospital Ottawa Ont \$28,077, Sciex Ltd Willowdale Ont \$289,363, Systemhouse Ltd Ottawa Ont \$52,849, Traffic Injury Research Foundation of Canada Ottawa Ont \$61,390, Universities of Carleton Ottawa Ont \$37,245 (Paid \$75,294 recovered \$38,040 from Environment Canada), McGill Montreal Que \$45,000, McMaster Hamilton Ont \$113,513, Montreal Montreal Que \$12,921 (Paid \$30,000 recovered \$17,079 from Environment Canada), Ottawa Ottawa Ont \$127,986, Queen's Kingston Ont \$25,000, St Francis Xavier Antigonish NS \$29,994, Toronto Toronto Ont \$57,248, World Health Organization Copenhagen Den \$30,200, Zenon Environmental Inc Burlington Ont \$53,393.

Training and Educational Services—Public Servants \$142,051

Purchase of training packages and courses \$1,716

Staff development and training—Public Service Commission \$45,365—Government of Canada—Public Service Commission Ottawa Ont \$45,365.

Training of public servants—Other, including seminars \$70,764

Tuition fees and costs of attending courses not elsewhere specified \$24,206

Other Professional Services \$286,377

Data processing consultants \$174,467—Laurier Group of Systems and Management Consultants Inc Ottawa Ont \$37,333.

Management consultants, except Bureau of Management Consulting \$75,255—McLaughlin/Pollard Associates Ottawa Ont \$27,195.

NATIONAL HEALTH AND WELFARE—Continued

Management consulting services—Bureau of Management Consulting, DSS \$30,939—Government of Canada—Supply and Services Bureau of Management Consulting Hull Que \$30,939.

Professional services not elsewhere specified \$5,716—Interpreters and translators \$5,716.

Other Services \$1,232,912

Contract administration—DSS (service charges) \$368,687—Government of Canada—Supply and Services Hull Que \$368,687.

Contracted building cleaning \$9,263

Data processing services and purchase of computer software, except for those purchased from other departments \$530,602—Canada Systems Group Ottawa Ont \$293,399, L'Industrielle Services Techniques Montreal Que \$59,926.

Data processing services purchased from other government departments or programs \$27,371

Hospitality \$9,149

Laundry, dry cleaning, and related services \$35,299

Membership fees \$11,371

Motion picture production and distribution \$15,989

Photography services except motion pictures \$17,292

Storage and warehousing \$4,195

Temporary help services \$171,608—Manpower Services Ottawa Ont \$33,603.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$32,086—Other consulting advisory and technical services \$29,294; other miscellaneous services \$2,792.

INCOME SECURITY PROGRAM \$3,250,191

Health and Welfare Services \$366,445

Physicians and surgeons \$366,445—Workmen's Compensation Board Toronto Ont \$42,522.

Legal Services \$5,827

Protection Services (Corps of Commissionaires, etc.) \$135,439

Protection services \$135,439—Canadian Corps of Commissionaires: Quebec Que \$90,611, and Toronto Ont \$44,828.

Training and Educational Services—Public Servants \$102,446

Purchase of training packages and courses \$19

Staff development and training—Public Service Commission \$57,555—Government of Canada—Public Service Commission Ottawa Ont \$57,555.

Training of public servants—Other, including seminars \$28,483

Tuition fees and costs of attending courses not elsewhere specified \$16,389

Other Professional Services \$369,585

Data processing consultants \$259,298—Associates Consulting Services Ltd Ottawa Ont \$29,600, Government of Canada—Supply and Services Hull Que \$225,000.

Management consultants, except Bureau of Management Consulting \$46,612

Management consulting services—Bureau of Management Consulting, DSS \$59,683—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$59,683.

Professional services not elsewhere specified \$3,992—Interpreters and translators \$3,992.

Other Services \$2,270,449

Contract administration—DSS (service charges) \$82,761—Government of Canada—Supply and Services Hull Que \$82,761.

Data processing services and purchase of computer software, except for those purchased from other departments \$199,055—Canada Systems Group Mississauga Ont \$26,525, Dataline Systems Ltd Toronto Ont \$69,282, I P Sharp Associates Ltd Toronto Ont \$71,645.

Data processing services purchased from other government departments or programs \$1,815,461—Government of Canada—Supply and Services Hull Que \$1,815,450.

Hospitality \$5,868

Laundry, dry cleaning, and related services \$4,890

Membership fees \$865

Motion picture production and distribution \$626

Photography services except motion pictures \$27

Temporary help services \$77,222

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$83,674—Other consulting advisory and technical services \$82,989; other miscellaneous services \$685.

FITNESS AND AMATEUR SPORT PROGRAM \$1,531,757

Accounting Services \$143,517

Accounting and audit services—Audit Services Bureau, DSS \$80,605—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$80,605.

Accounting services, except Audit Services Bureau \$62,912—Raymond Chabot Martin Paré et Associés Ottawa Ont \$62,912.

Protection Services (Corps of Commissionaires, etc.) \$21,819

Training and Educational Services—Public Servants \$23,691

Staff development and training—Public Service Commission \$13,725

Training of public servants—Other, including seminars \$5,841

Tuition fees and costs of attending courses not elsewhere specified \$4,125

Other Professional Services \$402,455

Management consultants, except Bureau of Management Consulting \$399,453—Loto Canada Inc Ottawa Ont \$200,000.

Professional services not elsewhere specified \$3,002—Interpreters and translators \$3,002.

Other Services \$940,275

Contract administration—DSS (service charges) \$21,078

Data processing services and purchase of computer software, except for those purchased from other departments \$431,204—Data Line Systems Ltd Toronto Ont \$118,418, DMR and Associates Ottawa Ont \$302,784.

Data processing services purchased from other government departments or programs \$65,537—Government of Canada—Supply and Services Hull Que \$65,537.

Hospitality \$58,098

Membership fees \$227

NATIONAL HEALTH AND WELFARE—Concluded

Motion picture production and distribution \$76,264—Government of Canada—National Film Board Montreal Que \$70,958.

Non-professional personal service contracts, not elsewhere specified \$88,309—Sport Action Project Ottawa Ont \$70,525.

Photography services except motion pictures \$12,417

Storage and warehousing \$1,921

Temporary help services \$182,890—Sport Action Project Ottawa Ont \$161,809.

Transfer of costs for professional and special services expenditures between appropriations \$2,330—Charges from other appropriations \$2,330.

Medical Research Council \$211,442

Protection Services (Corps of Commissionaires, etc.) \$3,692

Scientific Services \$21,250

Scientific services, excluding consultants \$21,250

Training and Educational Services—Public Servants \$5,505

Purchase of training packages and courses \$600

Staff development and training—Public Service Commission \$4,820

Training of public servants—Other, including seminars \$85

Other Professional Services \$54,556

Data processing consultants \$6,904

Management consultants, except Bureau of Management Consulting \$42,464—Price Waterhouse and Associates Ottawa Ont \$42,464.

Management consulting services—Bureau of Management Consulting, DSS \$3,863

Professional services not elsewhere specified \$1,325

Other Services \$126,439

Contract administration—DSS (service charges) \$5,350

Data processing services and purchase of computer software, except for those purchased from other departments \$71,030—Datacrown Ltd Willowdale Ont \$71,030.

Hospitality \$8,410

Membership fees \$2,271

Photography services except motion pictures \$577

Temporary help services \$3,985

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$30,910—Catering \$22,470.

Other business services purchased from other government departments or programs \$3,906

NATIONAL REVENUE \$20,184,549

Customs and Excise \$8,116,786

Legal Services \$255,111

Protection Services (Corps of Commissionaires, etc.) \$932,737

Protection services \$932,737—Canadian Corps of Commissionaires Montreal Que \$458,808 and Ottawa Ont \$107,298, National Protective Service Co Ltd Ottawa Ont \$48,522, Pinkerton of Canada

Ltd Ottawa Ont \$32,689, Revenue Canada Taxation Ottawa Ont \$39,690, St Regis Band Council Cornwall Ont \$209,333.

Scientific Services \$6,220

Scientific services, excluding consultants \$6,220

Training and Educational Services—Public Servants \$977,252

Purchase of training packages and courses \$63,518

Staff development and training—Public Service Commission \$122,485—Public Service Commission Ottawa Ont \$122,200.

Training consultants \$13,287

Training of public servants—Other, including seminars \$777,962—Carel Inc Montreal Que \$155,544, Jonquière Language Centre Jonquière Que \$117,710, Maple Leaf Language Centre Ottawa Ont \$277,919.

Other Professional Services \$1,307,575

Management consultants, except Bureau of Management Consulting \$996,943—Coopers and Lybrand Ottawa Ont \$44,000, Currie Cooper and Lybrand Ottawa Ont \$174,575, DPA Consulting Ltd Ottawa Ont \$26,500, Peat Marwick and Partners Ottawa Ont \$36,730, P T Dixon Management Consultant Inc Kanata Ont \$40,584, System House Ltd Ottawa Ont \$83,625, Thorne Stevenson and Kellogg Toronto Ont \$87,000, Touche Ross and Partners Ottawa Ont \$226,670, Woods Gordon Management Consultants Ottawa Ont \$79,380.

Management consulting services—Bureau of Management Consulting, DSS \$219,202—Supply and Services Canada Hull Que \$219,202.

Research contracts \$30,729—National Research Council Ottawa Ont \$29,604.

Professional services not elsewhere specified \$60,701

Other Services \$4,637,891

Contract administration—DSS (service charges) \$453,056—Supply and Services Canada Hull Que \$452,643.

Contracted building cleaning \$243,522

Data processing services and purchase of computer software, except for those purchased from other government departments \$2,573,610—A C O Group Ottawa Ont \$28,320, Alphatext Inc Ottawa Ont \$102,773, Bailey and Rose Ltd Ottawa Ont \$151,650, Canada Systems Group Ltd Mississauga Ont \$80,334, Computel Systems Ltd Ottawa Ont \$40,119, D M R Associates Ottawa Ont \$28,500, Datacap Inc Ottawa Ont \$186,778, Datacrown Inc Willowdale Ont \$370,527, Federal Systems of Canada Ottawa Ont \$157,919, G E E T H A Consulting Services Kanata Ont \$43,400, Hartt and Page Ltd Ottawa Ont \$451,888, Honeywell Ltd Willowdale Ont \$367,101, I O T A Consulting Ottawa Ont \$84,816, Information Systems Consultants Vienna Va USA \$98,516, Q L Systems Ltd Kingston Ont \$52,648, Revenue Canada Taxation Ottawa Ont \$27,645, Supply and Services Canada Hull Que \$47,760, Systemhouse Ltd Ottawa Ont \$42,865, The Laurier Group of Systems Ottawa Ont \$95,737.

Hospitality \$22,138

Laundry, dry cleaning, and related services \$36,952

Membership fees \$7,496

Motion picture production and distribution \$82,379—Fern Films Don Mills Ont \$30,000, Publicité Ronald Reynolds Montreal Que \$51,986.

Non-professional personal service contracts, not elsewhere specified \$94,080—L Despatis Rigaud Que \$31,168, T Kehoe Oliver BC \$36,124.

NATIONAL REVENUE—*Concluded*

Photography services except motion pictures \$5,576

Storage and warehousing \$45,658

Temporary help services \$228,273—Bradson Personnel Ottawa Ont \$46,725, The 500 Selection Services Ottawa Ont \$51,503.

Transfer of costs for professional and special services expenditures from appropriations (\$999,372)—Recovery of incremental costs from other appropriations (\$999,372)—Department of Communications Ottawa Ont (\$999,372) (Recovery for Bell Northern Research field trial for prototype office automation system).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,844,523—Accounting services \$475; catering and housekeeping services \$439,715—Crawley and McCracken Co Ltd Montreal Que \$439,715; communication and information services \$72,988—Info Centre Toronto Ont \$72,988; design and display services \$30,267—Supply and Services Canada Hull Que \$30,267; field trial for prototype office automation system \$999,372—Bell Northern Research \$999,372 (refer to recovery of incremental expenditures from other appropriations for offsetting credit); market testing services \$35,527—Canadian Knitting Group Ottawa Ont \$35,527; other health services not elsewhere specified \$3,681.

Taxation \$12,067,763

Accounting Services \$10,848

Health and Welfare Services \$114,045

Other health services, not elsewhere specified \$114,045

Legal Services \$1,326,836

Legal services \$1,326,836—Buchwald Asper Henteleff Ottawa Ont \$59,716, Clarkson Co Ltd Halifax NS \$250,000, Linteau Villeneuve Miller Lortie Poitevin Giguère Montreal Que \$43,958, Simard Gilbert Picard Boulet Roberge et Dumas Québec Que \$57,682.

Protection Services (Corps of Commissionaires, etc.) \$3,003,502

Protection services \$3,003,502—Canadian Corps of Commissionaires Montreal Que \$362,763, St John's Nfld \$188,863, Ottawa Ont \$354,640, Quebec Que \$115,514, Ste-Foy Que \$225,248, Toronto Ont \$220,044, Vancouver BC \$479,854, Winnipeg Man \$347,058, National Protection Service Co Ottawa Ont \$412,857.

Training and Educational Services—Public Servants \$830,710

Staff development and training—Public Service Commission \$272,019—Public Service Commission Ottawa Ont \$272,019.

Training of public servants—Other, including seminars \$20,694

Tuition fees and costs of attending courses not elsewhere specified \$537,997

Other Professional Services \$386,460

Management consultants, except Bureau of Management Consulting \$386,460—DMR and Associates Ottawa Ont \$54,575, Federal Systems of Canada Ottawa Ont \$51,000, ISL International Surveys Ltd Toronto Ont \$28,115, Rowe & Rose Barristers Solicitors Notaries St John's Nfld \$49,789, Sperry Univac Computer Systems Mississauga Ont \$30,000, Ultracom Consulting Services Ltd Ottawa Ont \$26,500.

Other Services \$6,395,362

Contract administration—DSS (service charges) \$814,044—Government of Canada—Supply and Services Canada Ottawa Ont \$794,214.

Data processing services and purchase of computer software, except for those purchased from other departments \$573,243—Canada

Systems Group Ltd Mississauga Ont \$39,998, Datacrown Inc Wil-
lowdale Ont \$473,614.

Hospitality \$11,813

Laundry, dry cleaning, and related services \$813

Membership fees \$11,238

Other real estate services (management, appraisal, etc.) \$212,233

Photography services except motion pictures \$32,241

Storage and warehousing \$414

Temporary help services \$121,322—TES Contract Services Inc Toronto Ont \$47,033.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,426,493—Canada Post Corporation Ottawa Ont \$314,916, Canadian Bankers' Assoc Toronto Ont \$66,294, Centre hospitalier régional de la Mauricie Shawinigan-Sud Que \$44,120, Lafleur Brown Degrandpre Barristers and Solicitors Montreal Que \$31,250, C Peck Shawinigan Que \$25,640, P Pochailo Ottawa Ont \$46,965, South Alberta Land Registration District Office Calgary Alta \$28,430, Teela Abstracts Toronto Ont \$26,198, University of Lethbridge Lethbridge Alta \$32,000.

Other business services purchased from other government departments or programs \$3,191,508—Government of Canada—Canada Employment and Immigration Commission Ottawa Ont \$3,191,347.

PARLIAMENT \$4,793,559**The Senate \$1,142,638**

Training and Educational Services—Public Servants \$3,635

Staff development and training—Public Service Commission \$3,635

Other Professional Services \$575,404

Management consultants, except Bureau of Management Consulting \$29,503—Hay Associates Toronto Ont \$28,453.

Research contracts \$521,646—Research assistance services \$306,272—House of Commons Ottawa Ont \$40,388, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$236,389, S Rutherford Ottawa Ont \$25,505; counsel services \$215,374—M A Audcent Ottawa Ont \$42,404, Ogilvy Renault Montreal Que \$80,719, Scott and Aylen Montreal Que \$28,015, Thorne Riddell Montreal Que \$50,809.

Professional services not elsewhere specified \$24,255

Other Services \$563,599

Data processing services and purchase of computer software, except for those purchased from other departments \$17,181

Hospitality \$32,164

Laundry, dry cleaning, and related services \$25,627

Temporary help services \$107,400—Temporary help \$29,879; parliamentary tour guides \$77,521.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$379,540—Reporting and transcribing \$30,548; secretarial and clerical services \$332,949—Harrington Marketing Ltd Ottawa Ont \$54,021, L McGreevey Nepean Ont \$25,862; steno and typing \$5,289; other special assistance \$10,754.

Other business services purchased from other government departments or programs \$1,687

PARLIAMENT—Concluded**House of Commons \$3,461,513****Accounting Services \$186,545**

Accounting services, except Audit Services Bureau \$186,545—Arthur Andersen and Co Ottawa Ont \$86,500, Touche Ross and Partners Ottawa Ont \$73,500.

Legal Services \$34,856**Protection Services (Corps of Commissioners, etc.) \$20,655****Training and Educational Services—Public Servants \$559,856**

Purchase of training packages and courses \$15,403

Staff development and training—Public Service Commission \$18,250

Training consultants \$482,520—L Bourgeois Ottawa Ont \$25,512, F Bouvette Ottawa Ont \$30,522, L Dupont Ottawa Ont \$28,566, C Langlois-Townsend Ottawa Ont \$28,920, M Noël-Lehoux Ottawa Ont \$27,960, A Wakas El-Kheddiwi Ottawa Ont \$28,242.

Training of public servants—Other, including seminars \$30,270

Tuition fees and costs of attending courses not elsewhere specified \$13,413

Other Professional Services \$2,000,539

Data processing consultants \$13,486

Management consultants, except Bureau of Management Consulting \$1,604,644—Arki and Nahwegahbow Ottawa Ont \$41,865, Canadian Broadcasting Corporation Ottawa Ont \$761,650, Coopers & Lybrand Ottawa Ont \$42,746, L Robin Cornwell Toronto Ont \$26,100, John Holtby Ottawa Ont \$25,110, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$316,538.

Management consulting services—Bureau of Management Consulting, DSS \$3,375

Research contracts \$174,937—Robert Ralphe Ottawa Ont \$26,250.

Professional services not elsewhere specified \$204,097—Running and Ojala Inc Ottawa Ont \$65,462.

Other Services \$659,062

Data processing services and purchase of computer software, except for those purchased from other departments \$223,904—Datacrown Inc Willowdale Ont \$44,903, Ovex Business Systems Ottawa Ont \$36,214, Q L Systems Ltd Kingston Ont \$142,253.

Hospitality \$77,843—Parliamentary Restaurant Ottawa Ont \$62,175.

Laundry, dry cleaning, and related services \$37,111—Hillary Cleaners Ottawa Ont \$28,803.

Membership fees \$5,896

Non-professional personal service contracts, not elsewhere specified \$22,861

Photography services except motion pictures \$24,533

Storage and warehousing \$243

Temporary help services \$149,874—Office Overload Ottawa Ont \$35,196, Victor Temporary Services Ottawa Ont \$44,588.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$116,467

Other business services purchased from other government departments or programs \$330

Library of Parliament \$189,408**Training and Educational Services—Public Servants \$14,482**

Training of public servants—Other, including seminars \$11,919

Tuition fees and costs of attending courses not elsewhere specified \$2,563

Other Services \$174,926

Data processing services purchased from other government departments or programs \$121,377—National Library of Canada Finance Section Ottawa Ont \$121,347.

Non-professional personal service contracts, not elsewhere specified \$2,720

Hospitality \$7,277

Membership fees \$4,070

Temporary help services \$14,627

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$24,855

PRIVY COUNCIL \$7,857,174**Department \$5,186,980****PRIVY COUNCIL OFFICE PROGRAM \$2,126,416****Accounting Services \$80,580**

Accounting and audit services—Audit Services Bureau, DSS \$80,580—Supply and Services Canada—Audit Services Bureau Ottawa Ont \$80,580.

Protection Services (Corps of Commissioners, etc.) \$420,919

Protection services \$420,919—Canadian Corps of Commissioners Ottawa Ont \$418,936.

Training and Educational Services—Public Servants \$59,173

Staff development and training—Public Service Commission \$29,540

Training of public servants—Other, including seminars \$13,222

Tuition fees and costs of attending courses not elsewhere specified \$16,411

Other Professional Services \$640,357

Management consultants, except Bureau of Management Consulting \$215

Management consulting services—Bureau of Management Consulting, DSS \$111,863—Supply and Services Canada—Bureau of Management Consulting Ottawa Ont \$111,863.

Research contracts \$206,486

Professional services not elsewhere specified \$321,793—R E Branscombe Ottawa Ont \$44,525, F Carter Ottawa Ont \$35,830, Arthur Donner Consultants Inc Toronto Ont \$34,650, A Grossman Ottawa Ont \$45,225.

Other Services \$925,387

Contract administration—DSS (service charges) \$198,522—Supply and Services Canada Ottawa Ont \$198,522.

Data processing services and purchase of computer software, except for those purchased from other departments \$142,365—S&S Software Ltd Ottawa Ont \$48,212, Systemhouse Ltd Ottawa Ont \$37,728.

PRIVY COUNCIL—Continued

Hospitality \$172,038

Membership fees \$4,013

Motion picture production and distribution \$38,681—Crone Films Ltd Toronto Ont \$38,681.

Photography services except motion pictures \$111,072—Canadian Government Photo Centre Ottawa Ont \$57,947, R Cooper Manotick Ont \$46,264.

Temporary help services \$192,042—Barbara's Office Personnel Ltd Ottawa Ont \$40,695, Miss Stacey Temporary Office Services Ottawa Ont \$30,526, Quantum Management Services Ltd Montreal Que \$42,245, Victor Temporary Services Ltd Ottawa Ont \$66,476.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$60,511—ACF Communications Ltd Ottawa Ont \$38,750.

Other business services purchased from other government departments or programs \$6,143

ROYAL COMMISSION ON THE "OCEAN RANGER"
MARINE DISASTER \$2,866,460

Legal Services \$482,763

Legal services \$482,763—Martin Woolridge Poole Althouse & Clarke Corner Brook Nfld \$299,501, Puddester Orsborn St John's Nfld \$183,262.

Protection Services (Corps of Commissionaires, etc.) \$27,989

Protection services \$27,989—Canadian Corps of Commissionaires St John's Nfld \$27,989.

Other Professional Services \$2,060,928

Management consultants, except Bureau of Management Consulting \$409,173—Burness Corlett Holding Ltd Ramsey Isle of Man \$316,230, Wells Engineering Ltd St John's Nfld \$45,571.

Management consulting services—Bureau of Management Consulting, DSS \$4,901

Research contracts \$1,646,854—College of Fisheries St John's Nfld \$214,423, Dalhousie University Halifax NS \$45,455, Hydrospace Marine Services St John's Nfld \$702,767, Memorial University St John's Nfld \$110,317, National Research Council Ottawa Ont \$164,655, Norwegian Hydrodynamic Laboratories Trondheim Norway \$380,725.

Other Services \$294,780

Contract administration—DSS (service charges) \$51,917—Supply and Services Canada Ottawa Ont \$51,917.

Data processing services and purchase of computer software, except for those purchased from other departments \$12,630

Hospitality \$9,366

Photography services except motion pictures \$6,786

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$214,081—Angus Stonehouse and Co Ltd Toronto Ont \$25,796, E F Barnes Ltd St John's Nfld \$41,605, Modeltech Montreal Que \$78,713.

ROYAL COMMISSION ON THE ECONOMIC UNION AND
DEVELOPMENT PROSPECTS FOR CANADA \$170,544

Other Professional Services \$128,665

Research contracts \$25,700

Professional services not elsewhere specified \$102,965—G Godsoe Halifax NS \$78,050.

Other Services \$41,879

Contract administration—DSS (service charges) \$5,639

Hospitality \$9,650

Non-professional personal service contracts, not elsewhere specified \$9,250

Temporary help services \$744

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$16,596

OTTAWA ECONOMIC SUMMIT 1981 \$23,560

Other Professional Services \$4,087

Research contracts \$4,087

Other Services \$19,473

Hospitality \$23

Non-professional personal service contracts, not elsewhere specified \$4,125

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$15,325

Canadian Intergovernmental Conference Secretariat \$373,124

Protection Services (Corps of Commissionaires, etc.) \$27,225

Training and Educational Services—Public Servants \$3,385

Training of public servants—Other, including seminars \$1,550—Registration fees \$1,550.

Tuition fees and costs of attending courses not elsewhere specified \$1,835

Other Professional services \$11,829

Professional services not elsewhere specified \$11,829—Professional contractors services \$11,829.

Other Services \$330,685

Hospitality \$3,449

Laundry, dry cleaning, and related services \$66

Membership fees \$125

Photography services except motion pictures \$152

Temporary help services \$69,631

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$187,084—Press news services \$50; provincial secondments \$83,591; technical equipment services \$80,026—ISTS Montreal Que \$44,996, Multitone Toronto Ont \$31,639; verbatim transcripts \$23,417.

Other business services purchased from other government departments or programs \$70,178—DSS contract services \$1,040; other professional services \$69,138—Public Works \$27,336, Secretary of State services \$41,802.

Chief Electoral Officer \$327,077

Accounting Services \$4,620

Accounting services, except Audit Services Bureau \$4,620

PRIVY COUNCIL—Continued

Protection Services (Corps of Commissionaires, etc.) \$2,937

Training and Educational Services—Public Servants \$13,793

Staff development and training—Public Service Commission \$9,335

Training of public servants—Other, including seminars \$3,742

Tuition fees and costs of attending courses not elsewhere specified \$716

Other Professional Services \$201,031

Management consultants, except Bureau of Management Consulting \$57,285—R Lalonde Ottawa Ont \$35,800.

Management consulting services—Bureau of Management Consulting, DSS \$10,204

Professional services not elsewhere specified \$133,542—J O Gorman Ottawa Ont \$53,842.

Other Services \$104,696

Contract administration—DSS (service charges) \$71,191—Government of Canada—Supply and Services General Accounting Services Ottawa Ont \$71,191.

Hospitality \$6,394

Membership fees \$1,533

Motion picture production and distribution \$746

Storage and warehousing \$3,276

Temporary help services \$19,420

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$137

Other business services purchased from other government departments or programs \$1,999

Commissioner of Official Languages \$478,847

Accounting Services \$19,011

Legal Services \$32,330

Legal services \$32,330—Johnston and Buchan Ottawa Ont \$32,330.

Training and Educational Services—Public Servants \$18,905

Staff development and training—Public Service Commission \$11,355

Training of public servants—Other, including seminars \$2,852

Tuition fees and costs of attending courses not elsewhere specified \$4,698

Other Professional Services \$274,401

Research contracts \$35,252

Professional services not elsewhere specified \$239,149—Alpha-script Ottawa Ont \$34,849, R Clark Ottawa Ont \$27,519, S Massie Ottawa Ont \$31,145, Gilles Robert et Associés Inc Montreal Que \$29,920.

Other Services \$134,200

Contract administration—DSS (service charges) \$10,447

Data processing services purchased from other government departments or programs \$1,192

Hospitality \$6,016

Membership fees \$2,234

Motion picture production and distribution \$1,663

Non-professional personal service contracts, not elsewhere specified \$53,323

Photography services except motion pictures \$1,039

Temporary help services \$32,923

Other business services purchased from other government departments or programs \$25,363

Economic Council of Canada \$1,077,331

Accounting Services \$10,000

Accounting services, except Audit Services Bureau \$10,000

Training and Educational Services—Public Servants \$25,263

Training of public servants—Other, including seminars \$15,116

Tuition fees and costs of attending courses not elsewhere specified \$10,147

Other Professional Services \$477,692

Management consultants, except Bureau of Management Consulting \$11,838

Research contracts \$382,755—Contemporary Research Centre Montreal Que \$25,000, Grady Economics and Associates Ltd Ottawa Ont \$31,834, Peter Eglington Associates Ltd Ottawa Ont \$47,841, University of Alberta Edmonton Alta \$28,470.

Professional services not elsewhere specified \$83,099—Wharton Econometric Forecasting Associates Philadelphia Pa USA \$26,590.

Other Services \$564,376

Data processing services and purchase of computer software, except for those purchased from other departments \$481,993—Datacrown Inc Willowdale Ont \$164,732, L'Industrielle Services Techniques Inc Montreal Que \$231,859, Wharton Econometric Forecasting Associates Philadelphia Pa USA \$70,110.

Data processing services purchased from other government departments or programs \$29,898—Statistics Canada Ottawa Ont \$29,725.

Hospitality \$16,048

Membership fees \$386

Photography services except motion pictures \$1,472

Temporary help services \$6,880

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$27,699

Public Service Staff Relations Board \$413,815

Accounting Services \$44,931

Accounting and audit services—Audit Services Bureau, DSS \$44,931—Government of Canada—Supply and Services Canada Audit Services Bureau Hull Que \$44,931.

Legal Services \$1,178

Protection Services (Corps of Commissionaires, etc.) \$3,046

Training and Educational Services—Public Servants \$35,923

Training of public servants—Other, including seminars \$27,556

Tuition fees and costs of attending courses not elsewhere specified \$8,367

PRIVY COUNCIL—Concluded

Other Professional Services \$25,459

Professional services not elsewhere specified \$25,459

Other Services \$303,278

Data processing services and purchase of computer software, except for those purchased from other departments \$145,654—Canada Systems Group Ottawa Ont \$124,778.

Hospitality \$10,067

Memberships fees \$16,385

Temporary help services \$3,379

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$127,793—Arbitration services \$8,123; adjudication services \$78,830; conciliation services \$19,908; microfilm services \$7,707; translation services \$13,225.

PUBLIC WORKS \$109,725,728

Department \$109,725,728

ADMINISTRATION PROGRAM \$3,309,758

Accounting Services \$4,826

Accounting and audit services—Audit Services Bureau, DSS \$4,826

Legal Services \$4,895

Protection Services (Corps of Commissioners, etc.) \$121,716

Protection services \$121,716—Canadian Corps of Commissioners Esquimalt BC \$121,716.

Training and Educational Services—Public Servants \$279,250

Staff development and training—Public Service Commission \$87,957—Government of Canada—Public Service Commission Ottawa Ont \$73,965.

Training consultants \$3,268

Training of public servants—Other, including seminars \$95,781—Data General Canada Ltd Mississauga Ont \$56,545.

Tuition fees and costs of attending courses not elsewhere specified \$92,244

Other Professional Services \$639,887

Management consultants, except Bureau of Management Consulting \$614,125—Archibald Management Consulting Nepean Ont \$70,038, Coopers and Lybrand Ottawa Ont \$59,257, Currie Coopers and Lybrand Ltd Montreal Que \$34,800, DCH Consultants Inc Ottawa Ont \$49,997, Freeman N S Milford Ont \$55,694, Grayshaw D Kanata Ont \$27,443, Hickling-Johnston Ltd Ottawa Ont \$37,550, Kalon and Co Inc Pickering Ont \$46,285, McGurran L V Ottawa Ont \$29,562.

Management consulting services—Bureau of Management Consulting, DSS \$24,362

Professional services not elsewhere specified \$1,400

Other Services \$2,259,184

Contract administration—DSS (service charges) \$325,006—Government of Canada—Supply and Services Ottawa Ont \$266,269.

Contracted building cleaning \$1,000

Data processing services and purchase of computer software, except for those purchased from other departments \$883,879—Bonaventure Systems Inc Ottawa Ont \$42,022, Canada Systems Group Ltd Ottawa Ont \$307,520, Comteck Datasystems Ltd Ottawa Ont \$108,889, DMR and Associates Ottawa Ont \$76,247, IMB Canada Ltd Ottawa Ont \$56,539, Quasar Systems Ltd Ottawa Ont \$33,640, Sharp and Associates IP Toronto Ont \$49,116.

Hospitality \$18,513

Laundry, dry cleaning, and related services \$169

Membership fees \$8,954

Motion picture production and distribution \$21,858

Non-professional personal service contracts, not elsewhere specified \$8,942

Photography services except motion pictures \$40,375

Temporary help services \$194,897

Other business services \$755,591—Catering services \$747; printing services \$470,585—Government of Canada—Supply and Services Ottawa Ont \$73,965; other consulting services \$57,395; other non-consulting services \$226,864.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$3,457,795

Engineering Services \$204,198

Architectural services \$58,044—Hooper & Angus Associates Ltd Toronto Ont \$37,000.

Engineering consultants (construction) \$2,329

Engineering services, not elsewhere specified \$143,825—Centre de Recherche Industrielle du Québec Ste-Foy Que \$67,407.

Legal Services \$2,786

Protection Services (Corps of Commissioners, etc.) \$94

Scientific Services \$26,011

Scientific services, excluding consultants \$26,011

Training and Educational Services—Public Servants \$140,087

Staff development and training—Public Service Commission \$26,437

Training consultants \$14,610

Training of public servants—Other, including seminars \$39,203

Tuition fees and costs of attending courses not elsewhere specified \$59,837

Other Professional Services \$84,133

Management consultants, except Bureau of Management Consulting \$35,186—DMR and Associated Ottawa Ont \$27,474.

Management consulting services—Bureau of Management Consulting, DSS \$2,500

Research contracts \$46,447

Other Services \$3,000,486

Contract administration—DSS (service charges) \$101,892—Government of Canada—Supply and Services Ottawa Ont \$68,787.

Contracted building cleaning \$242

Data processing services and purchase of computer software, except for those purchased from other departments \$1,265,179—Alphatext Ottawa Ont \$83,679, Bailey and Rose Ltd Ottawa Ont \$40,143, Bonaventure Systems Inc Ottawa Ont \$62,577, Canada

PUBLIC WORKS—Continued

Systems Group Ltd Ottawa Ont \$452,887, Comteck Datasystems Ltd Ottawa Ont \$118,435, Datacrown Inc Willowdale Ont \$54,503, DMR and Associates Ottawa Ont \$30,210, Group Five Consulting Ltd Ottawa Ont \$31,565, Systems and Software Consultants Ottawa Ont \$103,989.

Hospitality \$4,503

Laundry, dry cleaning, and related services \$794

Membership fees \$13,360

Motion picture production and distribution \$786

Other real estate services (management, appraisal, etc.) \$8

Photography services except motion pictures \$27,028

Temporary help services \$53,217

Other business services \$1,533,477—Printing fees \$194,273—Government of Canada—Supply and Services Ottawa Ont \$108,583; catering services \$78; other non-consulting services \$1,202,897—Canadian General Standards Board Hull Que \$132,500, Centre de Recherche Industrielle du Quebec Ste-Foy Que \$109,024, Construction Specifications Canada Toronto Ont \$43,191, Edmond D Koch Architect Ltd Calgary Alta \$58,900, Fenco Consultants Ltd Calgary Alta \$37,773, Government of Canada—Industry Trade and Commerce Ottawa Ont \$41,839, Hooper and Angus Associates Ltd Toronto Ont \$143,209, Johnson Control Ltd Ottawa Ont \$66,925, National Research Council Ottawa Ont \$115,161, Photovac Inc Thornhill Ont \$25,287, Systemhouse Ltd Ottawa Ont \$50,979, Trow Ltd Rexdale Ont \$25,000, University of Sherbrooke Sherbrooke Que \$30,214, University of Toronto Toronto Ont \$70,598, Viewscan Ltd Downsview Ont \$45,868; other consulting services \$136,229—Hickling Partners Inc Ottawa Ont \$43,124.

**PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—
CONSTRUCTION SERVICES REVOLVING FUND \$27,386,202**

Accounting Services \$28,729

Accounting and audit services—Audit Services Bureau, DSS \$28,729

Engineering Services \$20,660,274

Architectural services \$11,188,904

Engineering consultants (construction) \$654,637

Engineering consultants (other) \$158,813

Engineering services, not elsewhere specified \$8,657,920

Health and Welfare Services \$166

Other health services, not elsewhere specified \$166

Legal Services \$624,652

Protection Services (Corps of Commissioners, etc.) \$1,027,897

Scientific Services \$778,559

Scientific services, excluding consultants \$778,559

Training and Educational Services—Public Servants \$1,767

Training consultants \$1,550

Training of public servants—Others, including seminars (\$8)

Tuition fees and costs of attending courses not elsewhere specified \$225

Other Professional Services \$139,682

Data processing consultants \$50,525

Management consultants, except Bureau of Management Consulting \$30,431

Management consulting services—Bureau of Management Consulting, DSS \$8,976

Research contracts \$49,750

Other Services \$4,124,476

Contract administration—DSS (service charges) \$248,993

Contracted building cleaning \$1,004,026

Data processing services and purchase of computer software, except for those purchased from other departments \$222,470

Data processing services purchased from other government departments or programs \$480

Hospitality \$971

Laundry, dry cleaning, and related services \$19,379

Motion picture production and distribution \$32,219

Non-professional personal service contracts, not elsewhere specified \$320

Other real estate services (management, appraisal, etc.) \$441,922

Photography services except motion pictures \$86,339

Temporary help services \$23,952

Other business services \$2,043,405—Catering services \$1,078,939; contract business services \$1,692; printing services \$410,049; other consulting services \$42,196; other non-consulting services \$507,265; others \$3,264.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE \$52,040,600

Accounting Services \$7,441

Accounting and audit services—Audit Services Bureau, DSS \$7,441

Engineering Services \$1,177,285

Architectural services \$547,280—Forest Bodrug and Assoc Ottawa Ont \$213,447, Guillon Smith Marquart Montreal Que \$39,939, John Kucera and Associates North York Ont \$36,030, Ted Watson Interior Ottawa Ont \$33,334.

Engineering consultants (construction) \$5,085

Engineering consultants (other) \$48,784

Engineering services, not elsewhere specified \$576,136—Engineering Interface Ltd Willowdale Ont \$94,030, Gowling and Henderson Ottawa Ont \$55,000, Inter-Engineering Services and Consultants Ltd Ottawa Ont \$48,330, Landry Gauthier and Lefebvre Ottawa Ont \$50,909, Ross F Meriweather and Associates Inc San Antonio Texas \$36,900.

Health and Welfare Services \$2,621

Other health services, not elsewhere specified \$2,621

Legal Services \$43,863

Legal services \$43,863—Burns International Ottawa Ont \$33,191.

Protection Services (Corps of Commissioners, etc.) \$7,435,759

Protection services \$7,435,759—Canadian Corps of Commissioners Edmonton Alta \$342,318, Hamilton Ont \$54,733, London Ont \$110,317, Montreal Que \$507,963, Ottawa Ont \$3,689,726, Toronto Ont \$356,862, Winnipeg Man \$188,991, Dom Electric Protective Toronto Ont \$79,158, Dominion Electric Protection Toronto Ont \$29,560, Government of Canada—Supply and Services Ottawa Ont \$252,474, National Protection Services Ottawa Ont \$389,400, Pinkerton du Que Ottawa Ont \$53,941, Pinkerton's of Canada

PUBLIC WORKS—Continued

Ottawa Ont \$349,348, Services (Les) de Protection Montreal Que \$381,403, Universal Alarms Ottawa Ont \$30,119.

Scientific Services \$2,619

Scientific services, excluding consultants \$2,619

Training and Educational Services—Public Servants \$306,254

Purchase of training packages and courses \$600

Staff development and training—Public Service Commission \$27,573

Training consultants \$5,626

Training of public servants—Other, including seminars \$95,898

Tuition fees and costs of attending courses not elsewhere specified \$176,557—Algonquin College Nepean Ont \$120,639.

Other Professional Services \$1,174,591

Management consultants, except Bureau of Management Consulting \$1,006,522—ARA Consultants Toronto Ont \$28,039, Coopers and Lybrand Ottawa Ont \$42,532, Currie Coopers and Lybrand Ltd Montreal Que \$54,592, Ernst and Whinney Ottawa Ont \$53,500, Murray Nicolas and Associates Inc Ottawa Ont \$29,657, Peat Marwick and Partners Ottawa Ont \$414,079, Peat Marwick Mitchell and Co Ottawa Ont \$42,000, Price Waterhouse Associates Ottawa Ont \$92,190, Propco Consultants Inc Mont Royal Que \$40,558, Systemhouse Ltd Ottawa Ont \$47,400.

Management consulting services—Bureau of Management Consulting, DSS \$138,755—Government of Canada—Supply and Services Ottawa Ont \$133,068.

Research contracts \$29,314

Other Services \$41,890,167

Contract administration—DSS (service charges) \$2,197,735—Government of Canada—Supply and Services Ottawa Ont \$321,981.

Contracted building cleaning \$32,283,964—A&A Service Co Vancouver BC \$68,750, Ability Janitorial Services Ottawa Ont \$61,500, Advance Cleaning Services Regina Sask \$86,400, Agence de Sécurité et Service d'Entretien Le Patriarche Ltée Montréal Que \$35,392, All Around Maint Vancouver BC \$29,687, Allen Maintenance Ltd Montréal Que \$74,519, Allied Building Services (Que) Ltd Montreal Que \$259,146, Allied Cleaning Services Ltd Calgary Alta \$71,098, Allwood Bldg Maint Abbotsford BC \$27,656, Ambassador (The) Building Maintenance Ltd Windsor Ont \$116,527, Arizona Bldg Cleaning Ottawa Ont \$33,442, Art Clean Maintenance Ottawa Ont \$70,380, Astro Cleaning Maint Abbotsford BC \$27,995, Ateliers (Les) Martin-Pecheur St-Hilarion Que \$38,464, Athens Bldg Cleaning Ottawa Ont \$98,310, AVS Bldg Cleaning Ottawa Ont \$79,920, Barquense Maintenance Inc Montreal Que \$31,732, BCB Bldg Maintenance Ottawa Ont \$29,124, Bee Clean Co of Canada Edmonton Alta \$32,208, Bonanza Bldg Co Ottawa Ont \$86,451, Bordeleau (René) Les Saules Que \$17,463, Borys Brain Kelowna BC \$52,475, Camelot Janitor Services 1979 Ltd Edmonton Alta \$48,693, Canada's Capital Bldg Vanier Ont \$505,600, Canada's Capital Building Services Ltd Vanier Ont \$150,214, Capital City Maintenance Ottawa Ont \$31,670, Capital City Window Cleaning Ottawa Ont \$41,195, City Crown Maintenance Ltd St-Laurent Que \$54,999, Cleaning Building Maintenance Co Scarborough Ont \$49,981, Clean Care Service Salmon Arm BC \$27,566, Clean-View Janitorial Ottawa Ont \$581,190, Commercial Building Cleaning Regina Sask \$86,496, Concierge Raynald Desrosiers Matane Que \$53,208, Constructions (Les) d'Alesio Inc Montreal Que \$112,110, Continental Building Maintenance London Ont \$53,247, Corporation Sanibec Sherbrooke Que \$45,370, Corps Sanibec (Outaouais) Hull Que \$30,066, C P Maintenance Req'd Blainville Que \$29,547, Culibia 82 Bldg Cleaning Ottawa Ont \$32,200, Deluxe Cleaning Service Victoria BC \$86,999, Dustmoon

Maintenance Nepean Ont \$97,595, Dynamic Maintenance Richmond BC \$103,751, Economy Janitorial Service Toronto Ont \$34,030, Edipos Cleaning Co Ltd Ottawa Ont \$210,456, Entretien AAMCO Enr Laval Que \$36,996, Enrich Cleaning West Hill Ont \$27,454, Entreprise de Nettoyage Marcel Labbe Inc Quebec Que \$51,754, Entreprises (Les) Noranda Que \$34,500, Entretien Chevalier Ltée St Lambert Que \$384,958, Entretien G L Enr Quebec \$62,975, Entretien M L B Inc Hull Que \$185,371, Entretien Sanitaire Waterville Inc Waterville Que \$114,836, Everclear Bldg Maint Vancouver BC \$44,583, Evripis Bldg Cleaning Ottawa Ont \$202,642, Faro's Interior Cleaning Ottawa Ont \$126,394, Federated Building Maintenance Co Ltd Toronto Ont \$666,425, Fino's Tex Interior Cleaning Ottawa Ont \$34,187, Fola Shade Maintenance Calgary Alta \$27,210, Gaillard Maintenance Ltd Ajax Ont \$39,324, Galipeau Jacques Ottawa Ont \$66,260, Giguere Transport Beauport Que \$42,469, Glass Brothers Sudbury Ont \$42,024, Greek Star Bldg Cleaning Ottawa Ont \$244,467, Helcan Bldg Service Ottawa Ont \$35,467, Héon Real et Claude Jutras Cap-de-la-Madeleine Que \$29,693, Horizon Building Maintenance Co Toronto Ont \$34,285, Hunt (The) Bros Ltd Belleville Ont \$115,649, Ionitec Ltée Montreal Que \$183,145, J G Cleaning Ltd Ottawa Ont \$50,271, J M P Maintenance Mont-Royal Que \$2,410,082, Kings Northern Cleaning Thunder Bay Ont \$101,336, K M Bldg Cleaning Ottawa Ont \$41,139, Leading Contractors Ltd Richmond BC \$24,341, Leduc Excavation Ltée St-Laurent Que \$41,445 M A Independent Bldg Ottawa Ont \$86,711, Major Tornado Bldg Vancouver BC \$65,504, Master Nick Building Services Don Mills Ont \$31,267, Max Wilde (1977) Ltd Winnipeg Man \$35,511, McCormack Donald Milton Ont \$29,732, M C D Rapido Service d'Entretien Enr Montreal Que \$42,600, Metro Bldg Maintenance Ottawa Ont \$47,242, Metropolitan Maintenance London Ont \$25,130, M J K Maintenance Ltd Ottawa Ont \$414,209, Modern Building Cleaners Saskatoon Sask \$124,667, Modern Building Cleaning Windsor Ont \$232,836, Modern Building Cleaning Co Winnipeg Man \$51,141, Monsieur Propre Enr Neufchatel Que \$26,563, Montcalm Window Cleaning Pointe-Gatineau Que \$114,833, Moonlight Bldg Maint Richmond BC \$64,948, M P Bldg Cleaning Ottawa Ont \$90,145, Nationwide Building Services Scarborough Ont \$188,723, New Hellas Bldg Cleaning Ottawa Ont \$27,969, Nobel Janitorial Services Ltd WilLOWdale Ont \$27,682, North York, Maintenance Ltd Toronto Ont \$883,071, Northmont Maintenance Systems Ltd Mississauga Ont \$208,556, Oxford Building Cleaning Co Winnipeg Man \$453,163, P A Bldg Maintenance Burnaby BC \$36,075, Pacific Building Maintenance Regina Sask \$34,535, Pacific Bldg Maintenance Richmond BC \$439,350, Pacific Building Maintenance Ltd Richmond BC \$373,696, Paramount Bldg Cleaning Nepean Ont \$35,960, Paul De Pasquale Investments Ltd Brantford Ont \$27,924, Paysagistes (Les) D D Enr St Leonard Que \$53,360, Placements (Les) S Kinoufaut 1981 Inc Sherbrooke Que \$46,970, Pritchard Building Maintenance Ltd Calgary Alta \$160,275, Pritchard Building Services Scarborough Ont \$849,318, Prince Rupert Janitorial Prince Rupert BC \$26,400, PSS Bldg Cleaning Ottawa Ont \$100,863, Rapid Construction and Maintenance Toronto Ont \$166,067, Raymond Chabot Fafard Ottawa Ont \$317,942, Reliable Janitors Ltd Whitehorse YT \$29,341, Reliable Window Cleaning Sudbury Ont \$60,523, Rose Building Maintenance Ltd St Albert Alta \$86,820, Sam's Bldg Cleaning Ottawa Ont \$29,892, Sanitary Maintenance Systems Toronto Ont \$27,697, Satellite Street Sweeping Ltd Toronto Ont \$48,779, Service d'Entretien Cajoli Inc Montreal Que \$27,773, Service d'Entretien Manager Royal Enr St-Leonard Que \$123,674, Service d'Entretien Prestige Inc Montreal Que \$78,204, Service Sanitaire Berthier Inc Berthierville Que \$60,165, Service Sanitaire Frontenac Ltée Thetford Mines Que \$302,833, Service Star Bldg Ottawa Ont \$381,356, Servpro Cleaning Banff Alta \$61,705, Sigma Maintenance Services Ltd Hamilton Ont \$130,429, Siper Cleaning Ltd Ottawa Ont \$150,168, S K Services Outremont Que \$55,318, Skyros Services Hull Que \$45,392, Smithrite Disposal Ltd Vancouver BC \$35,658, Société Sanitaire Laval Ltée Fabreville Que \$83,261, Sparta Bldg Maintenance Ottawa Ont \$381,213, Star Bldg Maint Burnaby BC \$99,484, Star Top Bldg Cleaning Ottawa Ont

PUBLIC WORKS—Continued

\$78,732, Sumico Inc Montreal Que \$250,375, Team Effort Services Ltd Thunder Bay Ont \$37,350, Tricil Ltd Ottawa Ont \$385,936, W Swayne Janitorial Co Ltd St Catharines Ont \$115,401, Western Building Cleaning Winnipeg Man \$295,868, White Star Cleaning Services Ltd Hamilton Ont \$38,538, Yukon Floor Service Whitehorse YT \$83,852, Zenith Bldg Cleaning Vanier Ont \$73,655.

Data processing services and purchase of computer software, except for those purchased from other departments \$2,309,702—Bailey and Rose Ltd Ottawa Ont \$54,325, Bonaventure Systems Inc Ottawa Ont \$113,201, Canada Systems Group Ltd Ottawa Ont \$819,807, Computel Systems Ltd Ottawa Ont \$171,518, Comtek Datasystems Ltd Ottawa Ont \$97,956, Datacap Ltd Ottawa Ont \$53,733, DMR and Associates Ottawa Ont \$202,957, Government of Canada—Supply and Services Ottawa Ont \$65,028, IBM Canada Limited Ottawa Ont \$48,392, Peat Marwick and Partners Ottawa Ont \$133,886, Quasar Systems Limited Ottawa Ont \$38,303, Ross F Meriweather and Associates Inc San Antonio Texas \$102,208, Systemhouse Limited Ottawa Ont \$51,946.

Hospitality \$4,439

Laundry, dry cleaning, and related services \$214,462

Membership fees \$24,721

Motion picture production and distribution \$278

Non-professional personal service contracts, not elsewhere specified \$8,206

Other real estate services (management, appraisal, etc.) \$124,606—Shaughnessy Hospital Vancouver BC \$46,496.

Photography services except motion pictures \$54,469

Temporary help services \$263,241—Bradson Personnel Services Ottawa Ont \$94,093.

Other business services \$4,404,344—Catering services \$160,214—Valley Caterers Arnprior Ont \$143,096; contract business services \$5,276; printing services \$614,298—Government of Canada—Supply and Services Ottawa Ont \$376,305; other consulting services \$1,381,867—Government of Canada—Supply and Services Ottawa Ont \$31,670, Peat Marwick and Partners Ottawa Ont \$798,964, S and S Software Ltd Ottawa Ont \$95,663, Systemhouse Ltd Ottawa Ont \$243,920; other non-consulting services \$1,989,454—Charette's Tropical Plants Ottawa Ont \$80,065, Darvel and Family Ltd Ottawa Ont \$47,955, Digital Equipment of Canada Ltd Kanata Ont \$29,600, Dover Corp (Canada) Ltd Toronto Ont \$41,523, Jacques Charette and Associates Ltd Ottawa Ont \$28,605, Jensen International Ottawa Ont \$25,979, Laro Inc Hull Que \$45,463, Murray Nicholas and Associates Inc Ottawa Ont \$27,410, Nor-Van Landscape Design North Vancouver BC \$47,642, Otis Elevator Co Ltd Hamilton Ont \$72,887, Ottawa and District AS Ottawa Ont \$52,583, Stationnement Metropol Montreal Que \$204,745, Synergy North Ltd Ottawa Ont \$25,979, Systemhouse Limited Ottawa Ont \$44,305, Viewscan Limited Downsview Ont \$65,551; others \$253,235.

ACCOMMODATION PROGRAM—CAPITAL \$18,307,040

Engineering Services \$14,008,931

Architectural services \$6,590,300—Adamson Associates Toronto Ont \$81,868, Allard and Gouin Lock Don Mills Ont \$460,405, Bégin et Rodrigue Quebec Que \$441,620, Belzile Brass and Gallienne Lavoie Quebec Que \$69,153, Berthiaume Blanchet Arab Montreal Que \$46,306, Chartrand et Frappier Longueuil Que \$105,480, Dallaire et Brassard Jonquière Que \$297,658, Deblois Jacques Quebec Que \$129,347, Déry Blouin Cap-Rouge Que \$527,845, Dominik Thomson Malle Cornwall Ont \$59,087, G E Beml and Associates Ottawa Ont \$65,010, Graham Bacon Welter Thunder Bay Ont \$150,337, Hagarty Buist Architects London Ont \$84,992, Henriques Toby Russell Vancouver BC \$515,715, Katz

Webster Associates Ottawa Ont \$31,006, Labelle Marchard Geofroy Blaiset Bélanger Montreal Que \$72,709, Larose Laliberté Petrucci Webb Zerafa Menkes Housden Montreal Que \$805,358, LMD and Associates Montreal Que \$618,906, Martin Gaston Rimouski Que \$68,220, Mathers and Haldenby Arch Toronto Ont \$102,525, McIntosh A K Toronto Ont \$492,007, Moriyama and Teshima Architects Toronto Ont \$130,837, Shore Tilbe Henschel Irwin Peters Toronto Ont \$133,939, St-Elasi Tremblay Belange DeMontigny Metivier and Associates Quebec Que \$28,993, Toby Russell Buckwell Vancouver BC \$104,094, Townend Stefura Baleshta and Page and Steele Toronto Ont \$79,258, Wilson and Salter Ottawa Ont \$45,316.

Engineering consultants (construction) \$191,992—Conset Corp Montreal Que \$179,157.

Engineering consultants (other) \$184,772—Guillon Smith Marquart et Associes Montreal Que \$89,388, Pluram Inc Montreal Que \$68,442.

Engineering services, not elsewhere specified \$7,041,867—Adejeian and Associates Ottawa Ont \$30,000, Angers Drouin Simard Quebec Que \$34,530, BFH Shawinigan Ottawa Ont \$34,950, Bouthillette Parizeau et Ass Montreal Que \$177,089, Buchan Lawton Parent Ltd Ottawa Ont \$57,356, B W Brooker Engineering Ltd Edmonton Alta \$25,297, Canada Systems Group Don Mills Ont \$35,550, Canadian Solar Industries Assoc Ottawa Ont \$38,377, CEGIR Montreal Que \$42,625, CINCOM Montreal Que \$206,283, Clemann Large Patterson Ottawa Ont \$61,577, Coriveau J & Sodeplan Inc Montreal Que \$326,914, DCH Consultants Ottawa Ont \$108,428, DeLeuw Angus Ottawa Ont \$99,345, Desiderum Inc Toronto Ont \$220,786, E A Leslie and Associates Ltd Willowdale Ont \$83,225, Ecological Services Guelph Ont \$62,021, Engineering Interface Willowdale Ont \$49,530, Engineering Interface Ltd Willowdale Ont \$101,713, Fodor Engineering Ltd Toronto Ont \$32,669, GE Beml and Associates Ottawa Ont \$69,137, Goodkey Weedmark Ottawa Ont \$30,293, Groupe (Le) E+ Montreal Que \$36,822, Hooper and Angus and Associated Ltd Toronto Ont \$53,948, Jack Fridman and Associated Ltd Thornhill Ont \$42,481, Jack Wallace and Associates Ltd Toronto Ont \$94,500, James H Irving and Assoc Ottawa Ont \$31,103, J Douglas Wilson Assoc Toronto Ont \$80,389, J L Richards and Associates Ottawa Ont \$48,331, Lalonde Girouard Letendre et Associés Montreal Que \$1,250,289, Lalonde Valois Lamarre Valois et Ass Inc Montreal Que \$765,201, Landry Gauthier Lefebvre Hull Que \$51,761, Leblanc Semic Beault Montreal Que \$298,336, McKee Lockhart and Assoc Ottawa Ont \$26,632, Mitchell (The) Partnership Toronto Ont \$25,475, Moffat Engineering Ltd Toronto Ont \$25,500, OBOE Engineering Ltd Ottawa Ont \$38,377, Pageau Morel Lefebvre Ottawa Ont \$40,436, Plante and Associés Laval Que \$102,761, Roy and Associés Montreal Que \$46,266, Smith and Andersen Con Ottawa Ont \$29,243, SNC (The) Group Toronto Ont \$61,632, Stephens Kozak Architects Ltd Edmonton Alta \$35,000, Underwood McLellan Ltd Vancouver BC \$41,248, Wood Banai and Associates Ottawa Ont \$67,527.

Legal Services \$295,197

Legal services \$295,197—Butler R J Edmonton Alta \$51,690, Clarkson Tetrault Montreal Que \$29,452.

Protection Services (Corps of Commissionaires, etc.) \$88,658

Protection services \$88,658—Investigation & Sécurité Canadienne Montreal Que \$53,212.

Scientific Services \$95,598

Scientific services, excluding consultants \$95,598

Training and Educational Services—Public Servants \$34,724

Staff development and training—Public Service Commission \$2,477

PUBLIC WORKS—Continued

Training consultants \$21,750

Training of public servants—Other, including seminars \$9,493

Tuition fees and costs of attending courses not elsewhere specified \$1,004

Other Professional Services \$80,602

Management consultants, except Bureau of Management Consulting \$30,956

Management consulting services—Bureau of Management Consulting, DSS \$5,736

Research contracts \$41,143—Warnock Hersey Professional Services Mississauga Ont \$36,439.

Professional services not elsewhere specified \$2,767

Other Services \$3,703,330

Contract administration—DSS (service charges) \$334,483—Government of Canada—Supply and Services Ottawa Ont \$187,401.

Contracted building cleaning \$7,725

Data processing services and purchase of computer software, except for those purchased from other departments \$303,339—Computronic Data Systems Montreal Que \$46,039, Consultation Softec Ltée Montreal Que \$79,973, T Pringle and Son Ltd Westmount Que \$61,368.

Data processing services purchased from other government departments or programs \$779

Hospitality \$1,865

Laundry, dry cleaning, and related services \$13

Motion picture production and distribution \$55,617—National Film Board Montreal Que \$43,325.

Other real estate services (management, appraisal, etc.) \$93,946

Photography services except motion pictures \$65,785—Canadian Government Photo Centre Ottawa Ont \$28,895.

Temporary help services \$91,383—Manpower Ltée Montreal Que \$47,113.

Other business services \$2,748,395—Catering \$73; contract business services \$18,909; printing services \$188,115; other consulting services \$183,864—Canadian Solar Industries Assoc Inc Ottawa Ont \$30,812; other non-consulting services \$2,240,951—ABDDL Tecsuit Montreal Que \$120,802, Amherst Renewable Energies Ltd Perth Ont \$52,902, Beauregard Hutchison McCoy Capistran et Ass Inc Montreal Que \$25,471, Building Diagnostics Inc Montreal Que \$70,000, Canadian Solar Industries Assoc Inc Ottawa Ont \$73,091, Cosigma Inc Montreal Que \$54,288, Exhibit 4 Inc Montreal Que \$56,224, Expo Graphics Hull Que \$50,187, Government of Canada—National Defence Ottawa Ont \$54,700, Government of Canada—Supply and Services Ottawa Ont \$36,844, Informaticiens (Les) Assoc Montreal Que \$41,422, Nortec Solar Industries Incorporated Manotick Ont \$187,223, Ottawa Solartronics Limited Kanata Ont \$38,566, Petro-Sun Incorporated Longueuil Que \$177,360, Resource Information Consultant Inc Mont-Royal Que \$135,955, Sema Designs Ltée Montreal Que \$42,661, Solar Systems Industries Limited Richmond BC \$220,000, Sun Ray Solar Systems Limited Windsor Ont \$164,800, Sunderland Air Balancing Nepean Ont \$25,535, Thermal Focus Incorporated Saskatoon Sask \$165,000, Viewscan Limited Downsview Ont \$27,988, Wallace Warehouse Cartage Ltd Moncton NB \$73,266; others \$116,483—Government of Canada—Supply and Services Ottawa Ont \$94,843.

MARINE PROGRAM—OPERATION AND MAINTENANCE \$1,720,293

Engineering Services \$821,552

Architectural services \$54,155—Marland Engineering Scarborough Ont \$41,052.

Engineering consultants (construction) \$12,658

Engineering consultants (other) \$6,770

Engineering services, not elsewhere specified \$747,969—Copac Inc Rivière-du-Loup Que \$113,463, Lemieux Roy Nadeau Inc Quebec Que \$27,279, Roy Bergeron Dupont Desmeules Thibault et Associés Sept-Iles Que \$105,585, Simard Deschenes Coté Associés Inc Matane Que \$30,271, Tremblay Deschênes et Associés Inc Baie-Comeau Que \$156,837.

Health and Welfare Services \$907

Other health services, not elsewhere specified \$907

Legal Services \$24,477

Protection Services (Corps of Commissionaires, etc.) \$269,252

Protection services \$269,252—BC Corps of Commissionaires Vancouver BC \$71,274, Canadian Corps of Commissionaires Victoria BC \$116,351.

Scientific Services \$129,544

Scientific services, excluding consultants \$129,544

Training and Educational Services—Public Servants \$4,886

Staff development and training—Public Service Commission \$200

Training of public servants—Other, including seminars \$1,005

Tuition fees and costs of attending courses not elsewhere specified \$3,681

Other Professional Services \$31,943

Management consultants, except Bureau of Management Consulting \$10,850

Research contracts \$21,093

Other Services \$437,732

Contract administration—DSS (service charges) \$258,223—Government of Canada—Supply and Services Ottawa Ont \$161,031.

Contracted building cleaning \$10,489

Data processing services and purchase of computer software, except for those purchased from other departments \$2,244

Laundry, dry cleaning, and related services \$18,484

Membership fees \$1,297

Motion picture production and distribution \$819

Photography services except motion pictures \$30,744

Temporary help services \$28,649

Other business services \$86,783—Printing services \$20,380; other consulting services \$22,424; other non-consulting services \$34,762; others \$9,217.

MARINE PROGRAM—CAPITAL \$2,085,727

Engineering Services \$1,841,728

Engineering consultants (construction) \$1,281

Engineering consultants (other) \$38,118

PUBLIC WORKS—Continued

Engineering services, not elsewhere specified \$1,802,329—Copac Inc Rivière-du-Loup Que \$66,545, Dupuis Côté et Associés Québec Que \$134,020, Gaston Drouin et Associés Inc Ste-Foy Que \$75,399, Jean-Marie Marquis & Associés Inc Rimouski Que \$95,377, Keith Philpott Consulting Ltd Thornhill Ont \$272,385, Robert Freundlich & Assoc Victoria BC \$84,291, Roches et Associés Ste-Foy Que \$81,844, Tremblay Deschênes et Associés Inc Baie Comeau Que \$184,624.

Legal Services \$5,601

Scientific Services \$46,234

Scientific services, excluding consultants \$46,234

Training and Educational Services—Public Servants \$300

Purchase of training packages and courses \$300

Other Professional Services \$37,316

Research contracts \$37,316—Stewart Dugald Toronto Ont \$37,316.

Other Services \$154,548

Contract administration—DSS (service charges) \$71,756—Government of Canada—Supply and Services Ottawa Ont \$29,894.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,504

Data processing services purchased from other government departments or programs \$580

Laundry, dry cleaning, and related services \$500

Motion picture production and distribution \$79

Other real estate services (management, appraisal, etc.) \$11,122

Photography services except motion pictures \$17,254

Temporary help services \$1,052

Other business services \$50,701—Printing services \$13,677; other consulting services \$1,000; other non-consulting services \$35,977—Geocon Inc Calgary Alta \$25,395; others \$47.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE \$307,415

Accounting Services \$9,894

Accounting and audit services—Audit Services Bureau, DSS \$9,894

Engineering Services \$239,287

Engineering consultants (other) \$7,500

Engineering services, not elsewhere specified \$231,787—Boileau et Assoc Gatineau Que \$65,493, Crippen Consultants North Vancouver BC \$47,555, Hardy Associates (1978) Burnaby BC \$30,315.

Protection Services (Corps of Commissioners, etc.) \$12,226

Scientific Services \$207

Scientific services, excluding consultants \$207

Training and Educational Services—Public Servants \$552

Tuition fees and costs of attending courses not elsewhere specified \$552

Other Services \$45,249

Contract administration—DSS (service charges) \$26,492—Government of Canada—Supply and Services Ottawa Ont \$26,188.

Contracted building cleaning \$2,007

Data processing services and purchase of computer software, except for those purchased from other departments \$708

Hospitality \$195

Laundry, dry cleaning, and related services \$945

Photography services except motion pictures \$689

Temporary help services \$4,666

Other business services \$9,547—Printing services \$8,029; other non-consulting services \$1,518.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL \$341,982

Accounting Services \$9,573

Accounting and audit services—Audit Services Bureau, DSS \$9,573

Engineering Services \$216,956

Engineering services, not elsewhere specified \$216,956—Hatfield Consultants Ltd West Vancouver BC \$30,735, Lombard North Group 1980 Ltd Calgary Alta \$28,101, Stanley Associates Eng Edmonton Alta \$32,360, Underwood McLennan Ltd Calgary Alta \$37,568.

Scientific Services \$12,543

Scientific services, excluding consultants \$12,543

Training and Educational Services—Public Servants \$795

Training of public servants—Other, including seminars \$285

Tuition fees and costs of attending courses not elsewhere specified \$510

Other Services \$102,115

Contract administration—DSS (service charges) \$21,790

Contracted building cleaning \$2,750

Laundry, dry cleaning, and related services \$744

Motion picture production and distribution \$40,755—National Film Board Ottawa Ont \$40,755.

Photography services except motion pictures \$9,150

Other business services \$26,926—Printing services \$13,716; other non-consulting services \$13,215; other (\$5).

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE \$702,830

Engineering Services \$75,608

Architectural services \$13,500

Engineering consultants (construction) \$600

Engineering services, not elsewhere specified \$61,508

Health and Welfare Services \$190

Other health services, not elsewhere specified \$190

Legal Services \$95,864

Legal services \$95,864—Soloway Wright Houston Ottawa Ont \$95,224.

Protection Services (Corps of Commissioners, etc.) \$226,499

Protection services \$226,499—BC Corps of Commissioners Vancouver BC \$27,311, Canadian Corps of Commissioners Edmonton Alta \$100,760, Ottawa Ont \$59,643.

PUBLIC WORKS—Concluded

Scientific Services \$11,185

Scientific services, excluding consultants \$11,185

Training and Educational Services—Public Servants \$7,451

Staff development and training—Public Service Commission \$1,115

Training of public servants—Other, including seminars \$2,945

Tuition fees and costs of attending courses not elsewhere specified \$3,391

Other Professional Services \$16,000

Management consultants, except Bureau of Management Consulting \$16,000

Other Services \$270,033

Contract administration—DSS (service charges) \$3,541

Contracted building cleaning \$30,464

Data processing services and purchase of computer software, except for those purchased from other departments \$296

Hospitality \$401

Laundry, dry cleaning, and related services \$70

Motion picture production and distribution \$8

Non-professional personal service contracts, not elsewhere specified \$8,748

Other real estate services (management, appraisal, etc.) \$33,475

Photography services except motion pictures \$6,538

Temporary help services \$3,758

Other business services \$182,734—Printing services \$75,821; other consulting services \$35,094; other non-consulting services \$70,388; others \$1,431.

MUNICIPAL GRANTS PROGRAM—OPERATION AND MAINTENANCE \$66,086

Training and Educational Services—Public Servants \$4,971

Staff development and training—Public Service Commission \$3,340

Training of public servants—Other, including seminars \$170

Tuition fees and costs of attending courses not elsewhere specified \$1,461

Other Professional Services \$18,290

Management consultants, except Bureau of Management Consulting \$18,290

Other Services \$42,825

Contract administration—DSS (service charges) \$457

Hospitality \$2

Membership fees \$80

Photography services except motion pictures \$6,390

Temporary help services \$415

Other business services \$35,481—Printing services \$5,481; other consulting services \$30,000—Langlois Drouin et Associés Montreal Que \$30,000.

REGIONAL ECONOMIC EXPANSION \$7,399,505

Department \$7,399,505

Accounting Services \$2,254,766

Accounting and audit services—Audit Services Bureau, DSS \$2,254,766—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$2,254,766.

Engineering Services \$131,346

Engineering services, not elsewhere specified \$131,346

Health and Welfare Services \$257

Other health services, not elsewhere specified \$257

Legal Services \$26,627

Protection Services (Corps of Commissioners, etc.) \$91,091

Protection services \$91,091—Canadian Corps of Commissioners Regina Sask \$47,717, Canadian Corps of Commissioners Saskatoon Sask \$26,705.

Training and Educational Services—Public Servants \$389,693

Staff development and training—Public Service Commission \$122,353

Training consultants \$3,267

Training of public servants—Other, including seminars \$56,012

Tuition fees and costs of attending courses not elsewhere specified \$208,061

Other Professional Services \$1,955,315

Data processing consultants \$411,601—Comtek Datasystem Ltd Ottawa Ont \$165,269, Team Approach Ltd Ottawa Ont \$68,007.

Management consultants, except Bureau of Management Consulting \$1,536,876—Currie Coopers & Lybrand Ltée Montreal Que \$42,300, Darwall Consultants Saskatoon Sask \$31,794, Information Ltd Ottawa Ont \$36,000, MacLaren Plansearch Fredericton NB \$27,892, MHW Marketing Consulting England \$25,000, Peat Marwick and Partners Ottawa Ont \$25,000, Public Works of Canada St John's NB \$50,763, Richard Russo Bernier and Associates Montreal Que \$30,600, Stringham Grant Tandy Winnipeg Man \$25,354, Swan Wooster Consultancy Halifax NS \$36,608, Woods Gordon Montreal Que \$28,600, University of Winnipeg Winnipeg Man \$44,910.

Professional services not elsewhere specified \$6,838

Other Services \$2,550,410

Contract administration—DSS (service charges) \$269,909—Government of Canada—Supply and Services Ottawa Ont \$269,909.

Contracted building cleaning \$50,535—HT Madely Indian Head Sask \$25,440.

Data processing services and purchase of computer software, except for those purchased from other departments \$740,208—Appex Computing Resource Inc Toronto Ont \$96,048, Comtek Datasystems Ottawa Ont \$49,850, Canada Systems Group Mississauga Ont \$294,242, Saskcomp Regina Sask \$72,882.

Hospitality \$38,418

Laundry, dry cleaning, and related services \$3,030

Membership fees \$8,681

Motion picture production and distribution \$664

Non-professional personal service contracts, not elsewhere specified \$1,098

REGIONAL ECONOMIC EXPANSION—Concluded

Other real estate services (management, appraisal, etc.) \$30

Photography services except motion pictures \$7,128

Storage and warehousing \$22,221

Temporary help services \$415,509—Brandon Personnel Pool
Ottawa Ont \$66,110, The 500 Selection Services Ottawa Ont
\$26,422.

*Transfer of costs for professional and special services expenditures
between appropriations* \$50,522—Charges from other appropria-
tions \$50,522—Government of Canada—Supply and Services Hull
Que \$50,522.

*Other business services except those purchased from other govern-
ment departments or programs (excluding any printed matters or
publications)* \$845,022—Federal Development Bank Montreal Que
\$71,075, Statistics Canada Ottawa Ont \$482,127.

*Other business services purchased from other government depart-
ments or programs* \$97,435—Government of Canada—Supply and
Services Canada Ottawa Ont \$96,592.

SCIENCE AND TECHNOLOGY \$48,046,391**Ministry of State \$386,468**

Training and Educational Services—Public Servants \$21,519

Purchase of training packages and courses \$120

Staff development and training—Public Service Commission
\$9,663

Training of public servants—Other, including seminars \$11,736

Other Professional Services \$175,889

Professional services not elsewhere specified \$175,889—Profes-
sional consultant services \$175,889—Nordicity Group Ltd Ottawa
Ont \$32,500.

Other Services \$189,060

Contract administration—DSS (service charges) \$15,969

*Data processing services and purchase of computer software, except
for those purchased from other departments* \$486

*Data processing services purchased from other government depart-
ments or programs* \$14,713

Hospitality \$6,246

Membership fees \$160

Motion picture production and distribution \$218

Photography services except motion pictures \$2,826

Temporary help services \$29,499

*Other business services except those purchased from other govern-
ment departments or programs (excluding and printed matters or
publications)* \$109,470

*Other business services purchased from other government depart-
ments or programs* \$9,473

National Research Council of Canada \$45,841,089

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM
\$41,660,272

Accounting Services \$269,583

Accounting and audit services—Audit Services Bureau, DSS
\$3,468—Supply and Services Ottawa Ont \$3,468.

Accounting services, except Audit Services Bureau \$266,115—
Ernst & Whinney Ottawa Ont \$245,387.

Engineering Services \$3,346,599

Architectural services \$97,858—Hein Greenbaum Ottawa Ont
\$97,308.

Engineering consultants (construction) \$17,845

Engineering consultants (other) \$440,289—J Bordswich Sudbury
Ont \$38,107, TD Overhill Engineering Ltd Ottawa Ont \$46,000.

Engineering services, not elsewhere specified \$2,790,607—ADGA
Ltd Ottawa Ont \$1,377,498, Bristol Aerospace Ltd Winnipeg Man
\$308,922, Canadian Astronautics Ltd Ottawa Ont \$39,121, DAF
INDAL Ltd Mississauga Ont \$76,968, W R Davis Engineering Ltd
Ottawa Ont \$105,636, Ducros Meilleur Roy & Associates Ottawa
Ont \$41,500, DSMA Atcon Ltd Toronto Ont \$154,862, Eastview
Machine Shop 1980 Inc Hull Que \$47,469, EKEG Electronics Co
Ltd Vancouver BC \$26,211, Government of Canada—Public Works
Canada Winnipeg Man \$86,400, Hierogan Associates Ltd Ottawa
Ont \$27,480, Johnson Controls Ltd Halifax NS \$34,527, Precision
Machine Eng Ltd Perth Ont \$61,256, SED Systems Inc Saskatoon
Sask \$219,999, TES Ltd Ottawa Ont \$35,790.

Health and Welfare Services \$8,352

Legal Services \$1,003

Protection Services (Corps of Commissionaires, etc.) \$838,289

Protection services \$838,289—Canadian Corps of Commissionaires
Ottawa Ont \$664,670, Saskatoon Sask \$133,090.

Scientific Services \$1,013,249

Scientific consultants \$116,670—J G Linders Waterloo Ont
\$25,018.

Scientific services, excluding consultants \$896,579—Government of
Canada—Natural Sciences and Engineering Research Council
(NSERC) Ottawa Ont \$277,292, TES Ltd Ottawa Ont \$44,900.

Training and Educational Services—Non-Public Servants \$40,460

Education: university and college \$23,575

Teachers and instructors on contract \$16,885

Training and Educational Services—Public Servants \$198,369

Purchase of training packages and courses \$9,201

Staff development and training—Public Service Commission
\$16,171

Training of public servants—Other, including seminars \$163,261

Tuition fees and costs of attending courses not elsewhere specified
\$9,736

Other Professional Services \$29,810,023

Data processing consultants \$173,875—Systemhouse Ltd Ottawa
Ont \$26,539.

*Management consultants, except Bureau of Management Consult-
ing* \$81,028—Woods Gordon Montreal Que \$49,701.

Research contracts \$29,031,039—Research scientific technical and
development support contracts \$29,031,039—Acadian Seaplants
Ltd Dartmouth NS \$140,819, Acres Consulting Services Ltd Van-
couver BC \$86,782, Adkinson & Assoc Burlington Ont \$26,771,
Agriculture Canada Ottawa Ont \$283,869, Alberta Research Coun-
cil Edmonton Alta \$98,828, Amherst Renewable Energies Ltd Perth
Ont \$72,670, Anderson Consultants Inc St Andrews NB \$85,341,
Andrew Antenna Co Ltd Whitby Ont \$47,611, Aquanumerics Inc
Waterloo Ont \$27,039, Asecor Ltd Manotick Ont \$97,291,
Associated Kellogg Ltd Toronto Ont \$155,694, Atlantic Bridge Co

SCIENCE AND TECHNOLOGY—Continued

Ltd Mahone Bay NS \$81,522, Atlantic Industrial Research Institute Halifax NS \$66,963, Atomic Energy of Canada Limited Chalk River Ont \$24,016, Baron Communications Ltd Burnaby BC \$86,274, BC Hydro Surrey BC \$40,557, Beak Consultants Ltd Mississauga Ont \$92,622, Beaver Underground Structures Ltd Dorval Que \$104,000, Behavioural Team Toronto Ont \$50,000, Blue Mountain Pottery Ltd Collingwood Ont \$139,954, British Columbia Cancer Foundation Vancouver BC \$26,141, British Columbia Research Council Vancouver BC \$198,446, Brunswick Mining & Smelting Belledune NB \$76,000, E L Bryenton & Assoc Inc Ottawa Ont \$25,980, CAE Electronics Ltd St Laurent Que \$403,266, Cambrian Processes Division of Cambrian Engineering Group Ltd Mississauga Ont \$122,385, Canada Mortgage & Housing Corp Ottawa Ont \$53,000, Canadian Marconi Company Montreal Que \$83,104, Canadian Solar Industries Assoc Ottawa Ont \$78,458, Canadian Standards Assoc Rexdale Ont \$87,656, CANMET (Director-General) Ottawa Ont \$25,000, Centre de recherche industrielle du Québec Ste-Foy Que \$33,722, CERCL Toronto Ont \$34,869, Chemetics International Co Vancouver BC \$95,181, Chorley & Bisset Ltd London Ont \$51,970, Chromalox Research & Development Mississauga Ont \$589,947, Clerk Window & Walt Technical Services Ltd Cowansville Que \$67,924, CMA Chalifoux Marcotte & Assoc Inc Pointe-Claire Que \$57,319, Cogesult Montreal Que \$86,801, Concord Scientific Corp Downsview Ont \$174,107, Connaught Labs Ltd Willowdale Ont \$1,188,226, Controtec Inc Chomedey Laval Que \$153,164, Coopérative Laitière du Sud du Québec Sainte-Claire Que \$77,042, Coplanan Limitée Montréal Que \$64,580, Coreco Inc Longueuil Que \$197,972, CTF Systems Port Couillard BC \$116,412, Cybertech Inc Markham Ont \$31,090, DAF INDAL Ltd Mississauga Ont \$263,097, W R Davis Engineering Ottawa Ont \$127,683, Daychem Laboratories Xenia Ohio \$230,855, Diversified Research Lab Ltd Toronto Ont \$41,001, Do-Tan Manufacturing Ltd Dundas Ont \$39,052, DSL Dynamic Sciences Ltd St Laurent Que \$90,000, DSMA Atcon Ltd Toronto Ont \$57,885, Echo Scientific Inc Downsview Ont \$68,626, Ecole Polytechnique de Montréal Montreal Que \$109,198, Ecoplastics Ltd Willowdale Ont \$54,194, Electrohome Electronics Kitchener Ont \$25,964, Enchem Development Company North Vancouver BC \$40,130, Enermodel Engineering Ltd Waterloo Ont \$89,570, Engelhard Industries of Canada Ltd Aurora Ont \$40,319, Engineering Interface Ltd Willowdale Ont \$89,084, ENS Biologicals Inc Ottawa Ont \$442,283, The Enterprise Foundry Co Ltd Sackville NB \$33,205, Energy Research Corp Montreal Que \$56,652, E J Faraci & Associates Winnipeg Man \$33,587, FDC Consultants Inc Beaconsfield Que \$38,848, Fibratech Inc Vauchoux Que \$38,261, Fisheries & Environment Nfld Forest Research Center St John's Nfld \$45,685, Fortitek Canada Corp Ottawa Ont \$188,279, Foundation Electronic Instruments Ottawa Ont \$123,287, Gastops Ltd Ottawa Ont \$163,531, Gemini Biochemical Research Ltd Calgary Alta \$64,866, General Solar Inc Ottawa Ont \$143,894, Geortec Ltd St John's Nfld \$46,156, GID Ltd Champaign Que \$49,108, Giffels Associates Limited Rexdale Ont \$84,470, Goodwood Data Systems Ltd Carleton Place Ont \$25,822, Gould Manufacturing of Canada Ltd Fort Erie Ont \$30,635, Government of Canada—Environment Canada Downsview Ont \$74,498, Hull Que \$270,312, Gulf Canada Resources Inc Toronto Ont \$30,000, Hawes & Wight Ltd Pointe-Claire Que \$28,103, Hawker Siddeley Canada Inc Vancouver BC \$65,410, Hermes Electronics Dartmouth NS \$70,628, Hickling Partners Inc Ottawa Ont \$165,701, Honeywell Ltd Willowdale Ont \$225,000, Huntce ('70) Ltd Scarborough Ont \$2,613,194, Hyd-Mech Engineering Ltd Woodstock Ont \$110,889, IEA Consulting Group Ltd Charlottetown PEI \$34,421, Industrial Technology Centre Winnipeg Man \$29,300, Infrared Photo Ltd Ottawa Ont \$49,897, ITI-Innovative Technology Inc Ottawa Ont \$25,000, INRS-Energie Varennes Que \$35,470, Institut Armand Frappier Laval des Rapides Que \$46,590, Institut de Recherche d'Hydro-Québec Varennes Que \$135,149, The Institute of Man & Resources Charlottetown PEI \$186,779, Internav Ltd Sydney NS \$98,754, Interprovincial Engineering Ltd Halifax NS \$56,408, H O Kalman Ottawa Ont \$29,700, Kemic Bioresearch Laboratories Ltd Kentville

NS \$42,400, J D Koppens Engineering Ltd Bedford NS \$40,095, Lamb-Cargate Industries Ltd New Westminster BC \$213,567, Leslie Jones & Associates Inc Ottawa Ont \$63,333, Lion Industries Ltd Winnipeg Man \$33,814, Lumonics Inc Kanata Ont \$43,843, MacDonald Dettwiler & Associates Ltd Richmond BC \$247,243, MacLaren Engineers Inc Toronto Ont \$55,877, MacLaren Plansearch Services Ltd Edmonton Alta \$219,021, MBB Mechanical Services Ltd Halifax NS \$50,942, MDS Health Group Ltd Rexdale Ont \$27,173, Memphremagog Community Technology Group Mansouville Que \$25,400, Metrix Instruments Ltd Brampton Ont \$149,960, Montreal Engineering Co Ltd Montreal Que \$76,126, MPB Technologies Ste-Anne-de-Bellevue Que \$230,068, Province of Newfoundland St John's Nfld \$592,027, Noranda Mines Ltd Pointe-Claire Que \$189,978, Noranda Research Centre Pointe-Claire Que \$82,178, Nordco Limited St John's Nfld \$81,734, Nortec Solar Industries Inc Manotick Ont \$128,284, Nova Energy Ltd Dartmouth NS \$425,626, Nova Scotia agricultural College Truro NS \$25,035, Nova Scotia Research Foundation Corp Dartmouth NS \$157,567, OBOE Engineering Ltd Ottawa Ont \$53,252, Olds AG-Tech Industries Ltd Olds Alta \$76,829, Ontario Grape Growers Vineland Station Ont \$33,150, Ontario Hydro Research Toronto Ont \$47,398, Ontario Paper Co St Catharines Ont \$365,511, Ontario Research Foundation Mississauga Ont \$917,421, Opto-Electronics Ltd Oakville Ont \$113,701, Paget Electronics Ltd Carleton Place Ont \$43,505, Power Systems Division Starford Conn USA \$799,500, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$256,297, J D Reed Machine Ltd Brantford Ont \$61,700, Scanada Consultants Ltd Ottawa Ont \$48,158, Scies Division of MDS Health Group Ltd Thornhill Ont \$147,797, Scotia Liquifical Ltd Halifax NS \$90,098, I P Sharp Association Ltd Ottawa Ont \$31,658, Shaver Poultry Breeding Farms Ltd Cambridge Ont \$77,146, Silonex Inc Montreal Que \$104,017, SNC Inc Montreal Que \$47,220, Sodexen Inc Chomedey Laval Que \$80,489, Solar Applications & Research Ltd Vancouver BC \$42,350, Solar Cells Ltd Burlington Ont \$222,891, Solar Panels Ltd Burlington Ont \$61,733, Solarfin Products Ltd Hamilton Ont \$37,418, Solarsystem Industries Ltd Richmond BC \$161,873, Solartech Limited Toronto Ont \$72,470, Solatherm Environtron Mississauga Ont \$118,310, Solway Solar Engineering Ltd Vancouver BC \$86,062, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$210,762, Spar Aerospace Ltd Toronto Ont \$116,781, Spider Eng Assoc (Waterloo) Inc Waterloo Ont \$59,842, Steltner Development and Manufacturing St Catharines Ont \$38,611, Sun Ray Solar Systems Ltd Windsor Ont \$26,009, Sunwell Engineering Co Ltd Maple Ont \$67,433, Supratec Inc St Raymond Que \$40,495, Surveyer Nenniger & Chenevert Montreal Que \$29,837, Tektrend International Inc Lachute Que \$73,421, Telecab Videotron St Hubert Que \$58,351, TES Ltd Ottawa Ont \$127,543, Timberland Equipment Ltd Woodstock Ont \$56,870, TPX Solar Systems Nepean Ont \$262,271, B A Tripp & Associates Ltd Orangeville Ont \$60,626, Ultra High Vacuum Instruments Burlington Ont \$39,784, UNIES Winnipeg Man \$54,065, Uniroyal Ltd Research Labs Guelph Ont \$389,704, Universities of: British Columbia Vancouver BC \$427,370, Calgary Calgary Alta \$75,966, Carleton Ottawa Ont \$202,023, Concordia Montreal Que \$66,434, Dalhousie Halifax NS \$202,692, Guelph Guelph Ont \$92,254, Laval Québec Qué \$152,152, Office of Research Administrators University of Manitoba Winnipeg Man \$287,378, McGill Montreal Que \$232,361, McMaster Hamilton Ont \$140,962, Michigan Ann Arbor Mich \$53,420, Ottawa Ottawa Ont \$206,043, Queen's Kingston Ont \$206,848, Regina Regina Sask \$74,204, Saskatchewan Saskatoon Sask \$131,732, Sherbrooke Sherbrooke Que \$65,628, Simon Fraser Burnaby BC \$57,854, Technical Nova Scotia Halifax NS \$85,998, Toronto Toronto Ont \$410,213, Waterloo Waterloo Ont \$278,772, Western Ontario London Ont \$289,048, Dr C Van Netan Ruskin BC \$33,600, W L Wardrop & Associates Ltd Winnipeg Man \$532,326, Watershed Energy Systems Ltd Toronto Ont \$163,512, Welding Institute of Canada Oakville Ont \$371,094, Wilson's Truck Body Shop Ltd Truro NS \$40,445.

SCIENCE AND TECHNOLOGY—Continued

Professional services not elsewhere specified \$524,081—Acart Graphic Services Ottawa Ont \$46,571, Bonaventure System Inc Ottawa Ont \$45,840, DMR & Associates Ottawa Ont \$62,921, Gen Tec Inc Dalton Que \$31,793.

Other Services \$6,134,345

Contract administration—DSS (service charges) \$3,186,061

Contracted building cleaning \$876,928—Allied Maintenance Services Halifax NS \$48,990, Modern Building Cleaning Ottawa Ont \$789,127.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,386,076—Apex Computing Resources Inc North York Ont \$122,725, Control Data Canada Ltd Mississauga Ont \$43,819, Data General Canada Inc Mississauga Ont \$42,570, Digital Equipment of Canada Ltd Ottawa Ont \$127,698, Montreal Que \$48,060, Government of Canada—Supply and Services Canada Hull Que \$178,573, IBM Canada Ltd Toronto Ont \$174,239, Prior Data Sciences Ltd Ottawa Ont \$57,859, University of Guelph Guelph Ont \$43,122.

Data processing services purchased from other government departments or programs \$22,859

Hospitality \$74,001

Laundry, dry cleaning, and related services \$18,469

Membership fees \$29,522

Motion picture production and distribution \$35,905

Non-professional personal service contracts, not elsewhere specified \$23,414

Other real estate services (management, appraisal, etc.) \$125

Photography services except motion pictures \$4,784

Storage and warehousing \$9,717

Temporary help services \$385,753—Bradson Personnel Services Ottawa Ont \$54,200, H V Chapman & Associates Ltd Toronto Ont \$30,691, W R Davis Engineering Ltd Ottawa Ont \$96,074, The 500 Selection Services Montreal Ltd Montreal Que \$31,000, Quantum Management Services Ltd Montreal Que \$36,595, TES Contract Services Inc Toronto Ont \$29,295, Carleton University Ottawa Ont \$40,708.

Transfer of costs for professional and special services expenditures between appropriations (\$1,022,030)—Charges from other appropriations \$837,333—Agriculture Canada Ottawa Ont \$370,694, Environment Canada Winnipeg Man \$63,544, Natural Science and Engineering Research Council Ottawa Ont \$45,853, Public Works Canada Ottawa Ont \$97,680, DSS Chief Revenue Accounting Division Comp Supply Hull Que \$151,420; recovery of incremental expenditures from other appropriations (\$1,859,363)—Government of Canada—Canadian International Development Ottawa Ont (\$113,172), Department of Communications Ottawa Ont (\$28,340), Consumer and Corporate Affairs Ottawa Ont (\$43,947), Energy Mines and Resources Ottawa Ont (\$661,639), Department of Fisheries and Oceans Ottawa Ont (\$39,409), Department of National Defense Ottawa Ont (\$430,994), National Library of Canada Ottawa Ont (\$106,622), Privy Council Ottawa Ont (\$39,837), Department of Public Works Ottawa Ont (\$34,695), Royal Canadian Mounted Police Ottawa Ont (\$36,298), Transport Canada Ottawa Ont (\$262,552).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$788,212—Canadian Geotechnical Society Downsview Ont \$25,000, Crawley & McCracken Co Ltd Montreal Que \$91,320, Little John's Delivery Service Ottawa Ont \$58,871, Carleton University Ottawa Ont \$28,360.

Other business services purchased from other government departments or programs \$314,549—Canadian Government Photo Centre Ottawa Ont \$112,079, Supply and Services Canada Ottawa Ont \$115,893.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM \$4,180,817

Scientific Services \$8,532

Scientific services, excluding consultants \$8,532

Training and Educational Services—Non-Public Servants \$2,667

Education: university and college \$2,667

Training and Educational Services—Public Servants \$23,862

Staff development and training—Public Service Commission \$8,450

Training of public servants—Other, including seminars \$15,412

Other Professional Services \$618,167

Data processing consultants \$379,497—Infomart Toronto Ont \$49,901, Ourscan Group Inc Ottawa Ont \$86,389, Systemhouse Ltd Ottawa Ont \$235,591.

Management consultants, except Bureau of Management Consulting \$22,200

Professional services not elsewhere specified \$216,470—Acogroup Automation Centre of Ottawa Ltd Ottawa Ont \$107,482, Centre for Cold Ocean Resources Engineering St John's Nfld \$25,000, Government of Canada—Supply and Services Canada Hull Que \$49,035.

Other Services \$3,527,589

Data processing services and purchase of computer software, except for those purchased from other departments \$981,237—American Geological Institute Falls Church Va \$27,382, Biosciences Information Service Philadelphia Pa \$47,937, Chemical Abstracts Services Columbus Ohio \$240,619, Dialog Information Services Inc San Francisco Cal \$50,313, Engineering Information Inc New York NY \$109,077, Informatics General Corp Baltimore Md \$243,103, The Institute of Electrical & Elec Engineers Inc Piscataway NJ \$75,945, Institute for Scientific Information Philadelphia Pa \$49,412, Utlas Inc Toronto Ont \$25,330.

Data processing services purchased from other government departments or programs \$2,009,755—Government of Canada—National Research Council of Canada Ottawa Ont \$1,659,755, National Library of Canada Ottawa Ont \$350,000.

Hospitality \$8,000

Laundry, dry cleaning, and related services \$326

Membership fees \$13,493

Motion picture production and distribution \$268

Photography services except motion pictures \$16,078

Temporary help services \$56,211

Transfer of costs for professional and special services expenditures between appropriations (\$79,958)—Charges from other appropriations \$21,671; recovery of incremental expenditures from other appropriations (\$101,629)—Government of Canada—National Library Ottawa Ont (\$71,742).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$522,179—Acres Consulting Services Ltd Niagara Falls Ont \$28,533, Government of Canada—Supply and Services Canada Hull Que \$120,312, Universities of Alberta Edmonton Alta \$46,005, Laval Quebec Que \$27,674, Ottawa Ottawa Ont \$37,979,

SCIENCE AND TECHNOLOGY—Concluded

Queen's Kingston Ont \$27,152, Saskatchewan Saskatoon Sask \$56,239, Victoria Victoria BC \$28,844.

Natural Sciences and Engineering Research Council \$1,091,253

Scientific Services \$176,220

Scientific consultants \$10,520

Scientific services, excluding consultants \$165,700

Training and Educational Services—Public Servants \$1,465

Staff development and training—Public Service Commission \$1,140

Tuition fees and costs of attending courses not elsewhere specified \$325

Other Professional Services \$87,637

Management consultants, except Bureau of Management Consulting \$2,550

Professional services not elsewhere specified \$85,087—Abt Associates of Canada Ottawa Ont \$61,675.

Other Services \$825,931

Hospitality \$6,012

Membership fees \$7,996

Photography services except motion pictures \$1,154

Temporary help services \$37,531

Transfer of costs for professional and special services expenditures between appropriations \$390,679—Charges from other appropriations \$390,867—Government of Canada—National Research Council \$362,572; recovery of incremental costs from other appropriations (\$188)—Government of Canada—Ministry of State for Science and Technology (\$188).

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$382,559—Maxima Computer Management Consultants Limited Ottawa Ont \$158,877, Quasar Systems Ltd Ottawa Ont \$175,542.

Science Council of Canada \$727,581

Scientific Services \$4,000

Scientific services, excluding consultants \$4,000

Training and Educational Services—Non-Public Servants \$338

Education: university and college \$338

Training and Educational Services—Public Servants \$7,350

Staff development and training—Public Service Commission \$2,100

Training of public servants—Other, including seminars \$5,250

Other Professional Services \$623,222

Research contracts \$621,699—D Mascolo Lac Beauport Que \$36,422, JP Nicholson Policy and Management Consultants Inc Ottawa Ont \$33,655.

Professional services not elsewhere specified \$1,523

Other Services \$92,671

Contract administration—DSS (service charges) \$953

Data processing services and purchase of computer software, except for those purchased from other departments \$7,772

Data processing services purchased from other government departments or programs \$28,160—Statistics Canada Ottawa Ont \$28,150.

Hospitality \$287

Membership fees \$17,753

Photography services except motion pictures \$1,047

Temporary help services \$9,730

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$26,969—Press news services \$8,254; simultaneous translation and recording services \$18,715.

SECRETARY OF STATE \$32,658,400

Department \$25,479,660

ADMINISTRATION PROGRAM \$6,659,445

Accounting Services \$229,796

Accounting and audit services—Audit Services Bureau, DSS \$222,021—DSS Supply and Services Hull Que \$222,021.

Accounting services, except Audit Services Bureau \$7,775

Legal Services \$789

Protection Services (Corps of Commissionaires, etc.) \$30,973

Protection services \$30,973—Public Works Canada Ottawa Ont \$30,973.

Training and Educational Services—Public Servants \$115,362

Staff development and training—Public Service Commission \$82,711—Public Service Commission Ottawa Ont \$69,805.

Tuition fees and costs of attending courses not elsewhere specified \$32,651

Other Professional Services \$2,312,153

Data processing consultants \$674,932—Canada Systems Group Ltd Ottawa Ont \$71,218, Currie Coopers and Lybrand Ltd Ottawa Ont \$50,000, Datacrown System Dimension Ottawa Ont \$278,330, Ducros Meilleur Roy Assoc Ottawa Ont \$122,399, Fed System Cda Ottawa Ont \$33,300, Hartt and Page Ltd Ottawa Ont \$27,457, Hickling-Johnston Mgt Consults Ottawa Ont \$26,875.

Management consultants, except Bureau of Management Consulting \$737,137—Beckerman Communications Ltd Vancouver BC \$56,853, DSS Supply and Services Hull Que \$275,811, Fontaine Pierre Ottawa Ont \$50,539, Gillean Sharon Ottawa Ont \$34,752, Waters Claudia Ottawa Ont \$47,620, Zarry Peter Toronto Ont \$81,729.

Management consulting services—Bureau of Management Consulting, DSS \$899,724—DSS Supply and Services Hull Que \$899,724.

Professional services not elsewhere specified \$360—Translation and interpretation services \$360.

Other Services \$3,970,372

Contract administration—DSS (service charges) \$82,031—DSS Supply and Services Hull Que \$82,031.

Data processing services and purchase of computer software, except for those purchased from other departments \$671,738—Atmospheric Environment Services Downsview Ont \$39,487, Automation Centre Ottawa Ltd Ottawa Ont \$38,731, Datacrown System Dimension Ottawa Ont \$492,267, Nickel and Associates Inc Cambridge Ont \$93,688.

SECRETARY OF STATE—Continued

Data processing services purchased from other government departments or programs \$310,405—DSS Supply and Services Hull Que \$125,133, Energy Mines and Resources Ottawa Ont \$185,272.

Hospitality \$336,448—Holiday Inn Cda Ltd of Ottawa Ottawa Ont \$39,600, Hotel Westin Bayshore Vancouver BC \$32,986, National Arts Centre Corp Ottawa Ont \$68,737.

Membership fees \$1,363

Storage and warehousing \$55,334—DSS Supply and Services Hull Que \$55,334.

Temporary help services \$226,996—Barbara's Office Personnel Ottawa Ont \$56,483, Bradson Personnel Services Ottawa Ont \$43,289, Victor Temporary Services Ottawa Ont \$29,267.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,286,057—Service contracts \$1,059,175—Bruchesi Claude Boucherville Que \$33,440, Cereco Inc Saint Boniface Man \$72,200, Ecosonult Inc Montreal Que \$32,974, Goldfarb Consultants Willowdale Ont \$72,300, Hand Fireworks Inc Milton Ont \$430,000, Peat Marwick Partners Ottawa Ont \$28,000, Res Policy Research Inc Ottawa Ont \$52,590, Wallace Lawrence Victoria BC \$31,599; miscellaneous services \$1,220,516—Cdn Broadcasting Corp Ottawa Ont \$449,324, House of Commons Ottawa Ont \$77,611, National Arts Centre Corp Ottawa Ont \$67,073, National Defence Ottawa Ont \$41,582, Privy Council Office Ottawa Ont \$39,693, Public Works Canada Ottawa Ont \$197,359, Statistics Canada Ottawa Ont \$255,747; others \$6,366.

OFFICIAL LANGUAGES PROGRAM \$882,930

Training and Educational Services—Public Servants \$11,274

Staff development and training—Public Service Commission \$6,405

Tuition fees and costs of attending courses not elsewhere specified \$4,869

Other Professional Services \$18,508

Management consultants, except Bureau of Management Consulting \$18,508

Other Services \$853,148

Contract administration—DSS (service charges) \$11,705

Data processing services and purchase of computer software, except for those purchased from other departments \$5,300

Hospitality \$1,688

Temporary help services \$16,038

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$818,417—Service contracts \$643,423—Coop Animation Consultation Montreal Que \$27,755, Crop Inc Montreal Que \$603,615; miscellaneous services \$173,831—Statistics Canada Ottawa Ont \$173,600; others \$1,163.

EDUCATION SUPPORT PROGRAM \$2,436,707

Training and Educational Services—Public Servants \$10,027

Staff development and training—Public Service Commission \$7,350

Tuition fees and costs of attending courses not elsewhere specified \$2,677

Other Professional Services \$95,705

Data processing consultants \$37,545

Management consultants, except Bureau of Management Consulting \$58,160

Other Services \$2,330,975

Contract administration—DSS (service charges) \$10,236

Data processing services and purchase of computer software, except for those purchased from other departments \$40,208—Datacrown System Dimension Ottawa Ont \$40,208.

Hospitality \$2,894

Temporary help services \$36,749

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,240,888—Canada Student Loans—Fees to the Provinces \$2,025,879—Alberta Provincial Treasurer Edmonton Alta \$255,217, BC Provincial Treasurer Victoria BC \$237,131, Manitoba Provincial Treasurer Winnipeg Man \$91,852, NB Minister of Finance and Industry Fredericton NB \$110,531, NS Provincial Treasurer Halifax NS \$134,548, Nfld Exchequer Account St John's Nfld \$87,260, Ontario Provincial Treasurer Toronto Ont \$967,226, PEI Provincial Treasurer Charlottetown PEI \$53,072, Saskatchewan Provincial Treasurer Regina Sask \$86,786; service contracts \$125,455—Cdn Assoc Adult Education Toronto Ont \$50,310, Inst Cdn Educ Adultes Montreal Que \$44,683; miscellaneous services \$88,011—Statistics Canada Ottawa Ont \$84,150; others \$1,543.

TRANSLATION PROGRAM \$12,063,786

Training and Educational Services—Public Servants \$122,134

Staff development and training—Public Service Commission \$92,367—Public Service Commission Ottawa Ont \$92,098.

Tuition fees and costs of attending courses not elsewhere specified \$29,767

Other Professional Services \$10,445,396

Data processing consultants \$10,560

Management consultants, except Bureau of Management Consulting \$69,721—Hickling-Johnston Mgt Consults Ottawa Ont \$38,000.

Management consulting services—Bureau of Management Consulting, DSS \$10,859

Professional services not elsewhere specified \$10,354,256—Translation and interpretation services \$10,354,256—Adams Paul Ottawa Ont \$26,867, Alphascript Ottawa Ont \$34,104, Auclair Raffet Zelnick Assoc Montreal Que \$32,571, J Barrot Claude Ottawa Ont \$30,800, LS Bean Lanark Ont \$29,265, Beaupre Bernard Richelieu Que \$32,214, Belanger Jean Orleans Ont \$34,968, Birrell Mackenzie Vancouver BC \$29,838, P F Bitossi Ottawa Ont \$25,237, Bruger Bernard Ottawa Ont \$32,200, Brujac Communications Ottawa Ont \$37,921, Cat Communications et Services Chelsea Que \$73,982, Centre Fran Ottawa Inc Ottawa Ont \$120,212, Compagnie Traduction Montreal Que \$231,640, Conseil International Langue Paris France \$30,000, Consultants Linguistique Hull Que \$33,954, Cotraco Ltee Orleans Ont \$176,497, Courtech Kanata Ont \$130,894, Craidig Ltee Kanata Ont \$98,938, K De Varent Arnaud Montreal Que \$40,040, Deslauriers Michele Pierrefonds Que \$48,824, Desmarais Doreen Ottawa Ont \$31,360, Devinat Pierre Wilson's Corner Que \$44,570, Dubuc Marcel Ottawa Ont \$26,486, Dussault Danielle Quebec Que \$35,404, Fournier Pierre Ottawa Ont \$26,320, Fulton Janet Ottawa Ont \$35,840, J Gazet Michel Ottawa Ont \$29,960, Gervais Christine Ottawa Ont \$38,477, Globe Traductions Inc Montreal Que \$49,470, Gomez Javier Ottawa Ont \$33,060, Green-Krotki Jan Ottawa Ont \$35,280, Hourdebaigt-Remi Sylvane Ottawa Ont \$30,490, Information Secretariat Ltd Ottawa Ont \$36,735, Jean Yves Kentville NS \$28,708, Lexiconsult Inc

SECRETARY OF STATE—Continued

Ottawa Ont \$127,893, E J MacDougall Dundas Ont \$36,293, Marquis Roland Montreal Que \$30,941, Martin Anthony Ottawa Ont \$39,480, Mataphrase Inc Ottawa Ont \$77,018, Munier François Ottawa Ont \$25,626, Nowosielski Joseph Ottawa Ont \$26,087, Osgoode Technical Translations Toronto Ont \$280,861, Page Ginette Hull Que \$27,194, Polymetis Inc Ottawa Ont \$79,087, Public Hull Ltee Hull Que \$60,272, Quality Language Services Ottawa Ont \$108,363, Scailom Andre Ottawa Ont \$28,932, Scriptec Ottawa Ont \$25,837, Service Galbec Ltee Toronto Ont \$27,580, Société Ardenn Inc Ottawa Ont \$51,670, Société Eskenazi Inc Kenmore Ont \$72,262, Société Rolin Hull Que \$28,851, Sogestran Inc Ottawa Ont \$253,475, Spica Translation Inc Ottawa Ont \$834,290, Syntax Tech Industrial Kingston Ont \$38,998, Technitrans Enrg Montreal Que \$205,625, Telika Data Ltd Ottawa Ont \$58,410, Termicar Ltee Aylmer Que \$32,187, T Thorpe Ottawa Ont \$27,114, Tradu-Tech Enr Montreal Que \$30,501, Traduction Gamma Inc Ottawa Ont \$129,220, Traductions BB Inc Montreal Que \$193,033, Traductions Danielle Chaput Aylmer Que \$27,177, Traductions DTR Ltee Ottawa Ont \$65,417, J M Traductions Desrochers Ottawa Ont \$56,009, L Traductions Guy Vauban Montreal Que \$56,196, Traductions Naparco Inc Montreal Que \$165,301, Traductions Philippe Tanguay East Broughton Que \$40,104, Traductions Tessier SCC Ottawa Ont \$149,488, Transcomm Translation Inc Ottawa Ont \$208,017, Translaw Ltee Ottawa Ont \$60,523, Translex Ottawa Ont \$205,477, Travaux Litteraire Artisanax Aylmer Que \$32,783, Walsh Jay Inc Ottawa Ont \$52,906, Wargon Sholom Ottawa Ont \$55,479, Watkins Francine Toronto Ont \$29,179, A Yeomans Russel Ottawa Ont \$28,205.

Other Services \$1,496,256

Contract administration—DSS (service charges) \$81,626—DSS Supply and Services Hull Que \$81,626.

Data processing services and purchase of computer software, except for those purchased from other departments \$235,653—Infomart Toronto Ont \$144,400, University of Toronto Toronto Ont \$53,374.

Data processing services purchased from other government departments or programs \$9,375

Hospitality \$4,865

Membership fees \$2,997

Storage and warehousing \$21

Temporary help services \$339,884—Barbara's Office Personnel Ottawa Ont \$250,166, The 500 Selection Services Ottawa Ont \$25,072.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$821,835—Service contracts \$106,661—Lehrberger John J Enr Chomedey Laval Que \$25,000; miscellaneous services \$710,583—Statistics Canada Ottawa Ont \$707,000; others \$4,591.

CITIZENSHIP PROGRAM \$3,436,792

Accounting Services \$17,800

Accounting and audit services—Audit Services Bureau, DSS \$10,800

Accounting services, except Audit Services Bureau \$7,000

Legal Services \$8,339

Protection Services (Corps of Commissionaires, etc.) \$130

Training and Educational Services—Public Servants \$130,404

Staff development and training—Public Service Commission \$60,914—Public Service Commission Ottawa Ont \$40,592.

Tuition fees and costs of attending courses not elsewhere specified \$69,126

Other Professional Services \$1,712,493

Data processing consultants \$21,850

Management consultants, except Bureau of Management Consulting \$1,550,455—Commission Cdn Unesco Ottawa Ont \$30,000, DPA Consulting Ltd Ottawa Ont \$30,999, DSS Supply and Services Hull Que \$195,685, Levy Coughlin Partnership Toronto Ont \$54,133, Manitoba Government Winnipeg Man \$253,000, Nat Assoc Friendship Centre Ottawa Ont \$66,200, Nat Film Board of Canada Ottawa Ont \$64,500, Nfld Dept Cult Recreation Youth St John's Nfld \$25,000.

Management consulting services—Bureau of Management Consulting, DSS \$140,188—DSS Supply and Services Hull Que \$140,188.

Other Services \$1,567,990

Contract administration—DSS (service charges) \$40,745—DSS Supply and Services Hull Que \$29,810.

Data processing services and purchase of computer software, except for those purchased from other departments \$3,615

Data processing services purchased from other government departments or programs \$19,227

Hospitality \$125,860—Royal York Hotel Toronto Ont \$45,344.

Membership fees \$2,051

Storage and warehousing \$63,098—DSS Supply and Services Hull Que \$58,659.

Temporary help services \$90,371

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,223,023—Service contracts \$745,404—Centaur Theatre Company Montreal Que \$49,719, Cross Cult Communicate Centre Toronto Ont \$26,344, Peac Developments Toronto Ont \$54,900; miscellaneous services \$467,867—Nat Film Board of Canada Ottawa Ont \$29,131, Statistics Canada Ottawa Ont \$389,063; others \$9,752.

Advisory Council on the Status of Women \$521,980

Legal Services \$4,450

Training and Educational Services—Public Servants \$7,983

Training of public servants—Other, including seminars \$7,983

Other Professional Services \$374,826

Research contracts \$159,411

Professional services not elsewhere specified \$215,415

Other Services \$134,721

Hospitality \$27,968

Membership fees \$6,725

Photography services except motion pictures \$2,259

Temporary help services \$97,769

Public Service Commission \$6,467,177

PUBLIC SERVICE COMMISSION \$5,285,237

Health and Welfare Services \$138,055

Other health services, not elsewhere specified \$138,055—Pre-employment medicals \$138,055—La clinique de médecine de travail Montreal Que \$35,648.

SECRETARY OF STATE—Continued

Legal Services \$315

Protection Services (Corps of Commissionaires, etc.) \$310,936

Protection services \$310,936—Canadian Corps of Commissionaires Ottawa Ont \$165,006, Government of Canada—Public Works Canada Ottawa Ont \$35,680, National Protection Service Co Ltd Ottawa Ont \$60,689, Pinkerton Du Québec Ltée Ottawa Ont \$48,713.

Training and Educational Services—Non-Public Servants \$1,550,864

Teachers and instructors on contract \$1,550,864—Teachers and instructors on contract \$71,273; institutions on contract \$1,479,591—Bechard Language School Sherwood Park Alta \$40,915, Centre des jeunes et de la culture Sudbury Inc Sudbury Ont \$57,776, College University St Boniface St Boniface Man \$40,427, Ecole de Langues Gerard Caron Ltée Vanier Ont \$28,080, Ecole de Langues du Pacific Delta BC \$70,424, Northern College of Applied Arts and Technology South Porcupine Ont \$43,348, Treasurer Province of Ontario Toronto Ont \$77,994, Universities of: British Columbia Vancouver BC \$26,352, Moncton Moncton NB \$544,386, New Brunswick Fredericton NB \$494,520.

Training and Educational Services—Public Servants \$539,400

Staff development and training—Public Service Commission \$245,531

Training consultants \$396

Training of public servants—Other, including seminars \$177,475—Conferences and conventions-government \$3,167; non-government \$25,279; other training costs \$149,029—Government of Canada—Public Service Commission—SDB Revolving Fund \$139,586.

Tuition fees and cost of attending courses not elsewhere specified \$115,998—Tuition fees and refunds \$115,748; training costs telecommunications \$250.

Other Professional Services \$1,350,993

Data processing consultants \$519,268—Abatic Consulting Services Ottawa Ont \$36,933, Bonaventure Systems Inc Ottawa Ont \$31,114, Systemhouse Ltd Ottawa Ont \$153,684, Ultracom Consulting Service Ottawa Ont \$94,703, Wood Brown and Associates Ottawa Ont \$151,262.

Management consultants, except Bureau of Management Consulting \$192,241—Currie Coopers and Lybrand Ltd Ottawa Ont \$53,100, Donnelly Tyrie and Associates Ottawa Ont \$27,550, FDP Consultants Ottawa Ont \$53,200, Impacts Management Inc Ottawa Ont \$37,625.

Management consulting services—Bureau of Management Consulting, DSS \$119,480

Research contracts \$55,477—Peat Marwick and Partners Ottawa Ont \$36,527.

Professional services not elsewhere specified \$464,527—Other professionals on contract \$464,527—Eiko Emori Inc Ottawa Ont \$25,349, Government of Canada—National Defence Ottawa Ont \$32,317, Treasury Board Ottawa Ont \$56,297.

Other Services \$1,394,674

Contract administration—DSS (service charges) \$270,969

Data processing services and purchase of computer software, except for those purchased from other departments \$113,090

Data processing services purchased from other government departments or programs \$310,778—Government of Canada—Supply and Services Hull Que \$230,778, Treasury Board Ottawa Ont \$80,000.

Hospitality \$17,189

Laundry, dry cleaning, and related services \$2,095

Membership fees \$4,166

Motion picture production and distribution \$23,621

Non-professional personal service contracts, not elsewhere specified \$20,975

Photography services except motion pictures \$7,947

Temporary help services \$510,040—Barbara's Office Personnel Ottawa Ont \$37,329, Selective Placements (Ottawa) Ltd Ottawa Ont \$90,087, TES Contract Services Inc Toronto Ont \$25,339, The 500 Selection Services Ottawa Ont \$84,236, Victor Temporary Services Ottawa Ont \$150,304.

Transfer of costs for professional and special services expenditure between appropriations (\$26,060)—Charges from other appropriations \$1,800; recovery of incremental costs from other appropriation (\$27,860).

Other business services except for those purchased from other government departments or programs (excluding any printed matters or publications) \$106,699—Appeal board members fees \$19,705; audio visual production services \$40,399—National Film Board Montreal Que \$36,079; examination supervisors and assistants \$26,334; paper markers \$12,213; others \$8,048.

Other business services purchased from other government departments or programs \$33,165—Janitorial services \$14,714; others \$18,451.

PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND \$1,181,940

Training and Educational Services—Non-Public Servants \$479,137

Teachers and instructors on contract \$479,137—Informatique Montreal Que \$45,400, PT Dixon Management Consultant Ottawa Ont \$34,125, Government of Canada—Supply and Services Canada Hull Que \$29,450.

Training and Educational Services—Public Servants \$75,088

Purchase of training packages and courses \$64,431—Course fees \$64,431—Government of Canada—Public Service Commission Staff Development and Training Ottawa Ont \$64,431.

Training of public servants—Other, including seminars \$4,894—Conferences and conventions-governmental \$300; non-governmental \$3,948; other training costs \$646.

Tuition fees and costs of attending courses not elsewhere specified \$5,763

Other Professional Services \$564,014

Data processing consultants \$9,585

Management consultants, except Bureau of Management Consulting \$12,889

Management consulting services—Bureau of Management Consulting, DSS \$5,000

Research contracts \$45,772

Professional services not elsewhere specified \$490,768—Other professionals on contract \$490,768—Algonquin College Ottawa Ont \$112,110, Government of Canada—Office of the Comptroller General of Canada Ottawa Ont \$56,767, Treasury Board Ottawa Ont \$203,956, VAI Ltd Toronto Ont \$42,171.

Other Services \$63,701

Contract administration—DSS (service charges) \$27,200

Hospitality \$1,488

Laundry, dry cleaning, and related services \$1,005

SECRETARY OF STATE—Concluded

Membership fees \$40

Motion picture production and distribution \$1,337

Photography services except motion pictures \$757

Temporary help services \$31,549

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$325

Status of Women—Office of the Co-ordinator \$189,583

Training and Educational Services—Public Servants \$6,550

Training of public servants—Other, including seminars \$6,550

Other Professional Services \$167,036

Research contracts \$600

Professional services not elsewhere specified \$166,436

Other Services \$15,997

Hospitality \$11,181

Membership fees \$235

Temporary help services \$4,581

SOCIAL DEVELOPMENT \$352,222

Accounting Services \$4,620

Accounting and audit services—Audit Services Bureau, DSS \$4,620—Audit Services Bureau DSS Ottawa Ont \$4,620.

Protection Services (Corps of Commissionaires, etc.) \$3,161

Training and Educational Services—Non-Public Servants \$1,102

Education: elementary, secondary, and special (including vocational) \$680

Education: university and college \$422

Training and Educational Services—Public Servants \$11,607

Staff development and training—Public Service Commission \$6,448

Training of public servants—Other, including seminars \$5,159

Other Professional Services \$113,686

Management consultants, except Bureau of Management Consulting \$19,806

Professional services not elsewhere specified \$93,880

Other Services \$218,046

Contract administration—DSS (service charges) \$12,416—Supply and Services Canada Ottawa Ont \$12,416.

Data processing services purchased from other government departments or programs \$36,889—Dataline Inc Toronto Ont \$36,889.

Hospitality \$4,201

Membership fees \$504

Photography services except motion pictures \$446

Temporary help services \$137,188—Bradson Personnel Services Inc Ottawa Ont \$29,615, Kelly Services Ltd Ottawa Ont \$27,688, Victor Temporary Services Ottawa Ont \$34,367.

Other business services, except those purchased from other government departments or programs (excluding any printed matters or

publications) \$26,402—Survey services \$14,800; other services \$11,602.

SOLICITOR GENERAL \$97,296,551

Department \$3,874,368

ADMINISTRATION PROGRAM \$3,874,368

Accounting Services \$101,600

Accounting and audit services—Audit Services Bureau, DSS \$101,600—Audit Services Bureau Ottawa Ont \$101,600.

Legal Services \$237,400

Legal services \$237,400—Ahern Nuss Drymer Montreal Que \$96,424, Lavery and O'Brien Montreal Que \$47,347, Tory Tory Deslauriers and Binnington Toronto Ont \$71,007.

Protection Services (Corps of Commissionaires, etc.) \$221,244

Protection services \$221,244—Canadian Corps of Commissionaires Ottawa Ont \$221,244.

Training and Educational Services—Public Servants \$141,467

Purchase of training packages and courses \$19,982

Staff development and training—Public Service Commission \$29,322—Government of Canada—Public Service Commission Ottawa Ont \$29,322.

Training consultants \$2,626

Training of public servants—Other, including seminars \$81,186

Tuition fees and costs of attending courses not elsewhere specified \$8,351

Other Professional Services \$1,932,326

Data processing consultants \$12,540

Management consultants, except Bureau of Management Consulting \$225,800—J Nicholson Ottawa Ont \$46,529, J Nuss Montreal Que \$36,442, Treasury Board Ottawa Ont \$44,071.

Management consulting services—Bureau of Management Consulting, DSS \$27,454—Supply and Services Canada—Bureau of Management Consulting Hull Que \$27,454.

Research contracts \$1,310,756—Canadian industries \$561,806—ABT Associates Ottawa Ont \$113,363, Gobar Associates Toronto Ont \$57,155, The Research Group Toronto Ont \$222,752, Sentientia Inc Elmira Ont \$33,574, West Coast Social and Behavioural Study Group Vancouver BC \$56,420; Canadian universities \$390,281—Queen's University Kingston Ont \$59,090, Simon Fraser University Burnaby BC \$82,773, Universities of: Manitoba Winnipeg Man \$75,783, Montreal Montreal Que \$40,624, Regina Regina Sask \$28,682, Toronto Toronto Ont \$62,119; Canadian non-profit institutes \$17,199; foreign \$5,770; others \$335,700—City of Calgary Calgary Alta \$29,248, R Engel Toronto Ont \$66,427, Statistics Canada Ottawa Ont \$90,000.

Professional services not elsewhere specified \$355,776—Consulting services other \$162,488—D J Sullivan Toronto Ont \$28,471, University of New Brunswick Fredericton NB \$27,952; consultation projects \$193,288—Citizens Committee of the Restigouche Family Crisis Interveners Campbellton NB \$32,933.

Other Services \$1,240,331

Contract administration—DSS (service charges) \$45,741—Supply and Services Canada Hull Que \$45,741.

SOLICITOR GENERAL—Continued

Data processing services and purchase of computer software, except for those purchased from other departments \$141,066—DataLine Systems Ltd Toronto Ont \$32,946, Dynakey Corp Ottawa Ont \$31,239.

Hospitality \$59,716

Laundry, dry cleaning, and related services \$1,814

Membership fees \$1,121

Motion picture production and distribution \$111,819—National Film Board of Canada Ottawa Ont \$84,250.

Non-professional personal service contracts, not elsewhere specified \$142,222—H Lilles and N Bala Kingston Ont \$40,191.

Photography services except motion pictures \$10,203

Storage and warehousing \$10,067

Temporary help services \$408,163—Barbara's Office Personnel Services Ottawa Ont \$166,730, Bradson Personnel Pool Ottawa Ont \$28,010, Manpower Temporary Services Ottawa Ont \$25,473, Victor Temporary Services Toronto Ont \$60,144.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$289,938—Data collection \$71,225—Datacrown Inc Willowdale Ont \$71,225; honoraria \$100; library services \$35,396—Miss Hall's Personnel Service Ottawa Ont \$35,396; printing \$34,036—Supply and Services Canada Hull Que \$34,036; research service fees \$760.

Other business services purchased from other government departments or programs \$18,461

Correctional Service \$57,469,327

Accounting Services \$93,135

Accounting and audit services—Audit Services Bureau, DSS \$93,135—Supply and Services Hull Que \$93,033.

Engineering Services \$15,100

Engineering consultants (other) \$15,100

Health and Welfare Services \$21,241,429

Hospital services \$3,236,005—Dr Y Balthazard Laval Que \$40,633, Dr R A Burden Springhill NS \$31,500, H J Burley Amherstview Ont \$38,395, Dr W Chornobay Abbotsford BC \$74,880, R A Cope Innisfail Alta \$39,635, Dr N S T DaJager Kingston Ont \$42,502, Drumheller General Hospital Drumheller Alta \$27,329, Dr C A Finch Mission BC \$27,168, S L Fransman Kingston Ont \$27,010, Frazer Valley Psychological Service Clearbrook BC \$25,640, G M Radiologists Inc Montreal Que \$46,787, Health Sciences Centre Winnipeg Man \$25,914, D W Hiltz Riverview NB \$40,333, Hospital Cite Sante Laval Que \$215,045, Hotel Dieu Hospital Kingston Ont \$56,032, Institute of Psychotherapy Ltd Kingston Ont \$29,925, James Letts Prof Corp Calgary Alta \$25,927, Kingston General Hospital Kingston Ont \$53,206, Lise Lacroix St Lambert Que \$38,675, Mary Street Medical Chilliwack BC \$38,260, R J McCaldon Kingston Ont \$27,400, Mental Health Centre Penetanguishene Ont \$39,581, Dr P Michel Moncton NB \$32,500, Dr M NE Monast Montreal Que \$39,233, Dr D Roberts Victoria BC \$29,675, Dr J H Rooks Chilliwack BC \$58,500, Dr E D Ryan Amherst NS \$40,676, Seven Oaks General Hospital Winnipeg Man \$35,503, Shaughnessy Hospital Vancouver BC \$70,571, P M Smith Kingston Ont \$41,879, Dr R Steyck Fort Saskatchewan Alta \$35,282, R O Stephens Campbellford Ont \$45,156, A Thibault Montreal Que \$28,950, University of Manitoba Winnipeg Man \$49,975, University of Saskatchewan Saskatoon Sask \$64,020, Dr D S Lowen Wilson Drumheller Alta \$48,195, T L Yacovitch Montreal Que \$38,493, Dr L Krush Prince Albert Sask \$36,853.

Welfare services \$8,054,264—Agence Spécialisée de Hull Hull Que \$183,209, Alberta Seventh Step Society Calgary Alta \$145,629, Alberta Solicitor General Edmonton Alta \$195,608, Allied Indian Metis Society Vancouver BC \$41,223, Arctic House Community Residential Centre Yellowknife NWT \$91,455, Arid Group Homes Thorold Ont \$105,556, Atelier Dominique Hull Que \$35,581, Auberge Sous Mon Toit Granby Que \$34,330, B C Forest Service Burnaby BC \$38,200, Bold Park Lodge Hamilton Ont \$42,110, Carrefour N Monde Montreal Que \$308,907, Coalition Supportive Services Halifax NS \$25,000, C R C d'Amos Inc Amos Que \$47,090, Edmission House Peterborough Ont \$212,891, Elizabeth Fry Society: Kingston Ont \$75,506, Toronto Ont \$72,560; Government of Saskatchewan (Dept of Social Services) Regina Sask \$30,017, The Hatfield Society Vancouver BC \$71,555, Horizon House Ottawa Ont \$51,990, House of Friendship of Kitchener Kitchener Ont \$25,949, House of Hope Ottawa Ont \$97,493, Institut le Portage Montreal Que \$59,207, John Howard CRC Moncton Inc Moncton NB \$138,953, John Howard & Elizabeth Fry Society of Manitoba Winnipeg Man \$35,428, John Howard Residential Centre Inc Saint John NB \$110,076, John Howard Society: Montreal Que \$67,041, Ottawa Ont \$76,749, Toronto Ont \$204,633; John Howard Society of Alberta: Calgary Alta \$25,965, Edmonton Alta \$77,725, John Howard Society of B C: Kelowna BC \$93,363, Vancouver BC \$30,385, Verona BC \$47,685, Prince George BC \$36,740; John Howard Society of NB Moncton NB \$32,295; John Howard Society of Nfld St John's Nfld \$166,312; John Howard Society of NS Halifax NS \$100,941, John Howard Society of Vancouver Island Victoria BC \$65,245, Kirkpatrick House Ottawa Ont \$102,486, Laren House Society Victoria BC \$133,444, Leo's Boys Cross Road Montreal Que \$141,156, McKenzie House Society McKenzie BC \$50,780, Maison Le Joins-Toi Granby Que \$143,938, Maison Painchaud Quebec Que \$49,401, Maison Radisson Trois Rivières Que \$139,163, Maison Transition de Montreal Montreal Que \$131,127, Ministry of the Attorney General of BC Victoria BC \$62,165, Native Clan Organization Inc Winnipeg Man \$148,990, Ontario Native Counselling Services Kingston Ont \$40,835, Pines Camp Residential Centre Minaki Ont \$69,652, Prince George Activator Society Prince George BC \$79,605, Residence Emmanuel Grogreir Montreal Que \$317,218, The Salvation Army: Concord Ont \$49,500, Toronto Ont \$40,710, The Salvation Army Anchorage Vancouver BC \$32,368, The Salvation Army Correctional Services Winnipeg Man \$25,389, The Salvation Army Men's Rehabilitation Services St-John's Nfld \$34,061, Serenity House of Quinte Belleville Ont \$35,925, Serv d'aide aux Prisonniers de Sherbrooke Sherbrooke Que \$137,246 Seventh Step Society New Westminster BC \$131,285, Simcoe County Moskota Parry Sound Halfway House Orillia Ont \$43,639, St Leonard House: Bramalea Ont \$195,455, Brantford Ont \$235,321, Hamilton Ont \$226,785, London Ont \$237,930, Sudbury Ont \$81,867, Toronto Ont \$126,282, Windsor Ont \$117,905, United Church Halfway Homes Winnipeg Man \$178,536, Wayside House St Catharines Ont \$31,195, X-Kalay Foundation (Man) Inc Winnipeg Man \$28,685, The YMCA Halifax NS \$72,133, YM/YWCA Ottawa Ont \$43,109.

Other health services, not elsewhere specified \$9,951,160—Dr D Carrington Winnipeg Man \$48,257, D L Derumaux Campbellford Ont \$49,888, C E Girouard Moncton NB \$29,250, Hotel Dieu Hospital Kingston Ont \$105,465, Institut Pinel Montreal Que \$8,055,400, G G Leggatt Nanapanee Ont \$25,740, M D S Labs Kingston Ont \$42,765, Dr R Miller Montreal Que \$35,360, The Moncton Hospital Moncton NB \$78,640, Dr R Reid Prince Albert Sask \$30,752, Dr E A Sieman Clearbrook BC \$29,890, Dr J A Waring Victoria BC \$37,528, Dr D F Warner Red Deer Alta \$49,152, Dr A Williams Amherst NB \$32,928.

Legal Services \$184,737

Protection Services (Corps of Commissionaires, etc.) \$2,190,407

Protection services \$2,190,407—Agence de Securite CCC Inc Montreal Que \$275,627, Agence de Securite C&F Inc Laval Que

SOLICITOR GENERAL—Continued

\$104,257, B C Corps of Commissionaires Vancouver BC \$261,913, Basefort Patrol Ltd Calgary Alta \$26,398, Canadian Corps of Commissionaires: Calgary Alta \$64,018, Edmonton Alta \$61,225, Halifax NS \$43,651, Laval Que \$104,257, London Ont \$244,752, Ottawa Ont \$298,605, St John NB \$82,327, Saskatoon Sask \$68,294, Toronto Ont \$100,053, Victoria BC \$77,390, Metropol Security Winnipeg Man \$41,842, Walkers Investigation Bureau Ltd Moncton NB \$63,094.

Training and Educational Services—Non-Public Servants \$5,843,152

Education: elementary, secondary, and special (including vocational) \$5,678,527—Alcoholism Foundation of Manitoba Winnipeg Man \$28,667, Allied Indian Metis Society of BC Vancouver BC \$88,400, Alta Advanced Education and Manpower Edmonton Alta \$88,505, Assiniboine Community College Brandon Man \$28,989, Camosun College Victoria BC \$43,570, E Cividino Vancouver BC \$29,675, College Marie Victorin Montreal Que \$885,262, Frazer Valley College Abbotsford BC \$61,899, Frontenac County Board of Education Kingston Ont \$591,101, Frontier School Division #48 Winnipeg Man \$25,500, Memramcook Institute St Joseph NB \$41,127, Minister of Finance Halifax NS \$122,441, Ministre Education de Quebec Montreal Que \$408,029, Mount Royal College Calgary Alta \$371,033, Native Clan Organization Inc Winnipeg Man \$99,523, Native Counselling Services Edmonton Alta \$81,176, Natonum Community College Prince Albert Sask \$363,435, The NB Community College Moncton NB \$442,429, Queen's University Kingston Ont \$105,315, Red Deer College Red Deer Alta \$25,375, R R Ross Assoc Inc Ottawa Ont \$28,410, Saskatoon Regional Community College Saskatoon Sask \$48,633, Scott Paper International Inc New Glasgow NS \$73,554, University of Calgary Calgary Alta \$29,272, University of Laval Quebec Que \$69,200, University of Manitoba Winnipeg Man \$88,692, University of Victoria Victoria BC \$529,390, Winnipeg School Division #1 Winnipeg Man \$121,959.

Education: university and college \$20,940

Teachers and instructors on contract \$143,685—J Barrett Kingston Ont \$27,059.

Training and Educational Services—Public Servants \$2,454,509

Staff development and training—Public Service Commission \$154,190—Public Service Commission Ottawa Ont \$154,190.

Training consultants \$355,299—Applied Learning Labs Toronto Ont \$25,450, D E Dineen & Associates Kitchener Ont \$28,150.

Training of public servants—Other, including seminars \$1,677,274—Outside staff training resources \$1,500,804—Agence Nursing Ing Inc Montreal Que \$25,328, Centre d'Evaluation et de Developpement Educationnel et Culturel Inc Sainte-Foy Que \$61,123, Ecole des Langues Kingston Ont \$53,999, Frontenac Board of Education Kingston Ont \$352,009, The Gerard Caron School of Languages Vanier Ont \$64,719, Loyalist College Belleville Ont \$175,647, Memramcook Institute St Joseph NB \$28,666, Red Deer College Red Deer Alta \$32,470, Scott Paper International Inc New Glasgow NS \$95,230, University of Victoria Victoria BC \$30,944; registration fees—conferences and seminars \$176,470.

Tuition fees and costs of attending courses not elsewhere specified \$267,746—Tuition of non-federal government courses \$267,746.

Other Professional Services \$7,943,220

Management consultants, except Bureau of Management Consulting \$7,809,514—A H Sheridan Ottawa Ont \$69,344, Apra Advance Planning Vancouver BC \$71,656, Arato Designs Don Mills Ont \$37,481, Arthur Slipper & Assoc West Vancouver BC \$83,701, Atwater Construction Ltd Sackville NB \$27,720, Bailey-Rose Ottawa Ont \$376,576, Banbet Consultants Ottawa Ont \$27,640, Blood Houghton Hughes Ottawa Ont \$73,746, Bonaventure Systems Ottawa Ont \$32,037, Canada Systems Group Ottawa Ont \$65,457, Chalifour Marcotte & Assoc Pointe Claire Que \$36,300,

Commission on Accreditation Rockville Md \$69,375, Currie Coopers & Lybrand Ltd Ottawa Ont \$251,618, D M R & Assoc: Edmonton Alta \$32,494, Ottawa Ont \$141,066, D P A Consulting Ltd Ottawa Ont \$66,654, A Dugas Montreal Que \$39,224, E A C Amy & Sons Ottawa Ont \$114,911, Education and Evaluation Systems Company Surrey BC \$37,977, Engineering Interphase Ltd Willowdale Ont \$57,811, Epix Ltd Sherbrooke Que \$52,965, Ernst & Whinney Toronto Ont \$200,895, R G Gauthier Quebec Que \$25,597, Gendron Morelli Savage Designers Inc Montreal Que \$29,922, R G Graham Ottawa Ont \$25,000, Grant MacEwan Community College Edmonton Alta \$30,028, Hall & Sloat Training Consultants Ltd Ottawa Ont \$28,219, Hartt & Page Ltd Ottawa Ont \$55,420, T K Hartglass Ottawa Ont \$37,676, Imata Systems Ottawa Ont \$57,459, Interphase Group Management Consultants Toronto Ont \$121,845, J Vantour Construction Ltd Amherst NS \$32,407, J S I Systems Engineering Ottawa Ont \$418,819, Jack Lowery Assoc Ottawa Ont \$27,250, K L McReynolds Ltd Thornhill Ont \$29,742, J A B Marcoux Laval Que \$25,168, E Miniatis Vankleek Hill Ont \$69,200, Mobius Software (1981) Ltd Ottawa Ont \$36,451, Nurbella Consultants Montreal Que \$100,664, Public Service Commission Ottawa Ont \$176,103, R A Purcell Verona Ont \$44,594, R C F Consulting Ottawa Ont \$41,578, Real Opportunities for Prisoner Employment Inc Halifax NS \$28,334, The Research Group Toronto Ont \$47,940, Roy Ball & Assoc Ltd Ottawa Ont \$251,112, S&S Software Ltd Ottawa Ont \$63,740, Smith Bird Ltd Vancouver BC \$40,444, Supply and Services Ottawa Ont \$1,292,189, Systemhouse Ltd Ottawa Ont \$81,648, T D Overhill Engineering Ottawa Ont \$225,526, Technican International Ottawa Ont \$212,371, Technitronic Ottawa Ont \$39,130, P E Uldis Montreal Que \$28,162, University of Victoria Victoria BC \$39,999, J A Vantour Orleans Ont \$73,716, Westbrooke Management Vancouver BC \$27,836, G Woods Toronto Ont \$25,000.

Research contracts \$120,357—University of British Columbia Vancouver BC \$84,633.

Professional services not elsewhere specified \$13,349

Other Services \$17,503,638

Contract administration—DSS (service charges) \$2,101,883—Government of Canada—Supply and Services Hull Que \$2,101,883.

Contracted building cleaning \$236,244—Phil's Janitor Service Mission BC \$52,426, Public Works Canada Willowdale Ont \$31,416, Quik Caretaking Ltd Saskatoon Sask \$69,556.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,792,270—Applied Data Research Cda Ltd Willowdale Ont \$79,200, Bryker Data Systems Ltd Willowdale Ont \$141,338, Datacron Inc Ottawa Ont \$101,463, Dataline Inc Toronto Ont \$416,594, Digital Equipment of Canada Ltd Ottawa Ont \$58,124, Supply and Services Hull Que \$486,370.

Hospitality \$48,887

Laundry, dry cleaning, and related services \$255,252

Membership fees \$23,783

Photography services except motion pictures \$3,243

Storage and warehousing \$75,344

Temporary help services \$1,055,942—The 500 Selection Ottawa Ont \$52,513, Action Personnel Ottawa Ont \$31,467, Barbara's Office Personnel Ottawa Ont \$72,379, Bradson Personnel Services Ottawa Ont \$72,413, Dot Personnel Services Toronto Ont \$45,837, Fairbairn Executive Services Ltd Ottawa Ont \$63,787, Leading Edge Management Services Kingston Ont \$36,436, Office Overload Kingston Ont \$35,041, Selective Placements Ltd Ottawa Ont \$28,664, Total Employment Services Ottawa Ont \$60,603, Valley Stenographic Ltd Abbotsford BC \$32,131, Victor Temporary Services Ottawa Ont \$130,887.

SOLICITOR GENERAL—Continued

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$11,910,790—Maintenance of inmates and offenders under suspension of parole \$9,155,809—Government of: Alberta Edmonton Alta \$781,713, British Columbia Victoria BC \$930,580, Manitoba Winnipeg Man \$216,591, Newfoundland St John's Nfld \$340,407, Northwest Territories Yellowknife NWT \$209,882, Ontario Toronto Ont \$2,082,419, Quebec Quebec Que \$1,373,681, Saskatchewan Regina Sask \$220,921; sales commissions \$628,195—Tetrad Consultants Ltd Ottawa Ont \$628,195; other services (includes chaplains) \$2,141,886—Arthur Richer et Fils Ste Sophie Que \$65,015, G I D Longueuil Que \$35,099, Les Filles de Jesus Moncton NB \$26,869, Lutheran Council in Canada Winnipeg Man \$36,377, Maurice Ouellette Engineering Laval Que \$25,757, Mennonite Central Committee Winnipeg Man \$34,000, National Film Board Ottawa Ont \$33,685, Native Counselling Services of Alberta Edmonton Alta \$83,999, Rev Downes Kingston Ont \$40,055, Rev Solmes Kingston Ont \$33,494, Rev Trafford Lansdowne Ont \$30,909, Rev J P Wilson Campbellford Ont \$39,069, Fournel Sables Ste Anne des Plaines Que \$59,109, Scott Paper International Inc New Glasgow NS \$43,416, Archie Smith Springhill NS \$26,669.

National Parole Board \$942,042**Accounting Services \$43,365**

Accounting and audit services—Audit Services Bureau, DSS \$43,365—Government of Canada—Supply and Services Canada Audit Services Bureau Ottawa Ont \$43,365.

Engineering Services \$5,657

Engineering services, not elsewhere specified \$5,657

Protection Services (Corps of Commissioners, etc.) \$38,275**Scientific Services \$5,657**

Scientific services, excluding consultants \$5,657

Training and Educational Services—Public Servants \$56,813

Purchase of training packages and courses \$495

Staff development and training—Public Service Commission \$38,066—Government of Canada—Public Service Commission Ottawa Ont \$38,066.

Training of public servants—Other, including seminars \$13,117—Courses professional associations \$9,266; conference and convention fees \$3,851.

Tuition fees and costs of attending courses not elsewhere specified \$5,135—Training outside working hours \$3,462; interdepartmental training \$150; educational leave \$1,523.

Other Professional Services \$236,443

Management consultants, except Bureau of Management Consulting \$5,600

Management consulting services—Bureau of Management Consulting, DSS \$80,500—Government of Canada—Supply and Services Canada Bureau of Management Consulting Ottawa Ont \$80,500.

Research contracts \$21,517

Professional services not elsewhere specified \$130,826—Fees paid to individuals as Community Board Members \$108,106; other services \$22,720.

Other Services \$555,832

Contract administration—DSS (service charges) \$17,786—Government of Canada—Supply and Services Canada Ottawa Ont \$17,786.

Data processing services and purchase of computer software, except those purchased from other departments \$384,681—Systemhouse Ltd Ottawa Ont \$376,950.

Data processing services purchased from other government departments or programs \$393

Hospitality \$8,654

Laundry, dry cleaning, and related services \$5

Membership fees \$1,592

Motion picture production and distribution \$52,307—Government of Canada—Supply and Services Canada Exposition Centre Ottawa Ont \$39,162.

Non-professional personal service contracts, not elsewhere specified \$47,610—S Lloyd Ottawa Ont \$22,025.

Photography services except motion pictures \$6,535

Temporary help services \$22,816

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$13,453

Royal Canadian Mounted Police \$35,010,814**LAW ENFORCEMENT PROGRAM \$35,010,814****Accounting Services \$51,408**

Accounting services, except Audit Services Bureau \$51,408—Supply and Services Canada Ottawa Ont \$46,160.

Engineering Services \$148,483

Engineering services, not elsewhere specified \$148,483—De La Rue Printrok Inc Anaheim Cal \$146,001.

Health and Welfare Services \$10,011,422

Hospital services \$1,621,010—Department of National Defence Ottawa Ont \$414,348, Foothills Provincial General Hospital Calgary Alta \$53,740, Health Science Centre Winnipeg Man \$31,639, Pasqua Hospital Regina Sask \$36,584, Reddy Memorial Hospital Westmount Que \$63,451, Royal Columbia Hospital New Westminster BC \$40,163, Shaughnessy Hospital Vancouver BC \$56,401, The General Hospital Health Science Complex St John's Nfld \$39,381, The University of Alberta Hospital Edmonton Alta \$30,767, Vancouver General Hospital Vancouver BC \$65,724, Victoria General Hospital Halifax NS \$29,730.

Welfare services \$34,946

Other health services, not elsewhere specified \$8,355,466—Dr L H Burman Ottawa Ont \$29,211, Dr S Clement Pointe-Claire Que \$49,440, Department of Veterans Affairs Ottawa Ont \$213,460, Dartmouth NS \$106,412, Winnipeg Man \$28,361, Vancouver BC \$70,417, Dr J A Fleming Ottawa Ont \$41,397, Dr J Gareau Montreal Que \$41,323, Dr J Graig Ottawa Ont \$32,391, Dr P Greenacre Ottawa Ont \$40,394, Dr J W R Leblond Regina Sask \$48,086, National Defence Centre Ottawa Ont \$290,356, Dr P Roy Ottawa Ont \$33,129, Shaughnessy Veterans Medical Vancouver BC \$25,677, Dr J Simard St Laurent Que \$28,967, Dr N C Yeung Vancouver BC \$26,960.

Legal Services \$852,927

Legal services \$852,927—Hope Heinrich Hanson Prince George BC \$31,556, P Lamontagne Montreal Que \$31,739, Lamontagne Mongeau Montreal Que \$321,329, Ogilvy Renault Montreal Que \$36,736, Yorasky Fish Zigmans Isaac Montreal Que \$162,507.

SOLICITOR GENERAL—Concluded

Protection Services (Corps of Commissionaires, etc.) \$5,163,618

Protection services \$5,163,618—Base Fort Patrol Ltd Yellowknife NWT \$147,627, Canadian Corps of Commissionaires Edmonton Alta \$141,344, Halifax NS \$99,994, Montreal Que \$372,624, Ottawa Ont \$1,091,850, Regina Sask \$1,358,654, Saint John NB \$160,923, St John's Nfld \$121,221, Toronto Ont \$165,355, Vancouver BC \$737,343, Winnipeg Man \$130,805.

Scientific Services \$318,555

Scientific services \$318,555—Brokinetics & Associates Ottawa Ont \$76,711, National Research Council Ottawa Ont \$151,713.

Training and Educational Services—Non-Public Servants \$1,116,043

Education: elementary, secondary, and special (including vocational) \$24,703

Education: university and college \$329,691

Teachers and instructors on contract \$761,649—Bear-Spike Holdings Ltd Creston BC \$76,711.

Training and Educational Services—Public Servants \$460,309

Purchase of training packages and courses \$21,782

Staff development and training—Public Service Commission \$128,125

Training of public servants—Other, including seminars \$310,402

Other Professional Services \$238,412

Data processing consultants \$1,643

Management consultants, except Bureau of Management Consulting \$62,482

Management consulting services—Bureau of Management Consulting, DSS \$118,156

Professional services not elsewhere specified \$56,131—Veterinary \$56,131.

Other Services \$16,649,637

Contract administration—DSS (service charges) \$2,451,624

Contracted building cleaning \$3,005,590—Advance Cleaning Service Regina Sask \$174,143, Allied Cleaning Service Calgary Alta \$34,848, Modern Building Cleaning Regina Sask \$62,639, Oxford Building Cleaning Winnipeg Man \$97,614, Public Works Canada Ottawa Ont \$102,183, Sani Building Maintenance Edmonton Alta \$119,881.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,256,759—Automation Centre of Ottawa Ottawa Ont \$344,114, B G S Systems Inc Lincoln Man \$48,983, Computel Systems Ltd Ottawa Ont \$65,367, Comshare Ottawa Ont \$37,805, Office Overload Vancouver BC \$29,397, R B-Data Processing (Compshare Ltd) Regina Sask \$49,855.

Hospitality \$159,733

Laundry, dry cleaning, and related services \$170,894

Membership fees \$284,857

Motion picture production and distribution \$8,807

Other real estate services (management, appraisal, etc.) \$2,980,288—Public Works Canada Ottawa Ont \$2,921,148.

Photography services except motion pictures \$22,551

Temporary help services \$529,131

Other business services except those purchased from other government departments or programs (excluding any printed matters or

publications) \$5,040,495—Alphatext Ottawa Ont \$66,620, Automation Centre of Ottawa Ont \$108,545, Bailey & Rose Ltd Ottawa Ont \$50,076, Federal Systems of Canada Ottawa Ont \$43,541, Government of Newfoundland and Labrador St John's Nfld \$68,037, Maritime Tel & Tel Halifax NS \$37,978, IBM Canada Ottawa Ont \$78,809, The Newfoundland Exchequer Account St John's Nfld \$45,198, Provincial Treasurer of Alberta Edmonton Alta \$204,296, The 500 Selection Ottawa Ont \$25,014, The City of Edmonton Edmonton Alta \$55,560, T McGaby Production Ottawa Ont \$51,890, Metropolitan Toronto Police Toronto Ont \$46,755, Treasurer of Ontario Toronto Ont \$170,559.

Other business services purchased from other government departments or programs \$738,908—Public Works Canada Ottawa Ont \$82,620, Supply and Services Canada Ottawa Ont \$628,288.

SUPPLY AND SERVICES \$81,102,465

Department \$61,561,468

SERVICES PROGRAM \$24,516,998

Accounting Services \$1,850,134

Accounting and audit services—Audit Services Bureau, DSS \$1,832,949—Audit Services Bureau DSS Ottawa Ont \$1,091,576, Clarkson Gordon Ottawa Ont \$36,536, Coopers and Lybrand Ottawa Ont \$92,034, Donnelly Tyrie and Associates Ltd Ottawa Ont \$141,471, P R Downing Associates Ltd Ottawa Ont \$37,050, L Gagnon Ottawa Ont \$44,000, W A Hunter Ltd Toronto Ont \$65,394, Lévesque Marchand Boulanger et Cie-Comptables Agréés Hull Que \$42,213, Samson Bélair Montreal Que \$48,750, Sequence Media Services Ottawa Ont \$59,899, H D Tremblay and Associates Montreal Que \$30,768.

Accounting services, except Audit Services Bureau \$17,185

Engineering Services \$85

Engineering services, not elsewhere specified \$85

Protection Services (Corps of Commissionaires, etc.) \$821,480

Protection services \$821,480—Canadian Corps of Commissionaires Ottawa Ont \$596,068, Supply Revolving Fund DSS Hull Que \$57,172.

Training and Educational Services—Non-Public Servants \$31,743

Education: elementary, secondary, and special (including vocational) \$7,333

Education: university and college \$24,410

Training and Educational Services—Public Servants \$1,347,179

Training consultants \$783,941—ACS Assoc Ottawa Ont \$41,770, D J Duncan and Associates Ltd Dorval Que \$29,750, Ekos Research Nepean Ont \$43,995, IOTA Consulting Ottawa Ont \$60,167, Mobius Software Ottawa Ont \$41,532, Quantum Management Ottawa Ont \$34,300, Taylor Partners Ottawa Ont \$29,090.

Training of public servants—Other, including seminars \$563,238—Thorne Stevenson and Kellogg Toronto Ont \$34,477.

Other Professional Services \$10,099,920

Data processing consultants \$1,937,686—Abatic Consulting Services Ottawa Ont \$49,476, Bailey and Rose Ottawa Ont \$44,602, Bonaventure Design and Programming Ottawa Ont \$160,680, Canada System Group Mississauga Ont \$112,981, Data Kinetics Ottawa Ont \$123,314, Epscan Consulting Mississauga Ont \$117,600, Federal Systems of Canada Ottawa Ont \$346,112, Hartt and Page Ltd Ottawa Ont \$78,660, Hickling-Partners Inc Ottawa Ont \$265,995, Honeywell Ltd Ottawa Ont \$137,050, Infomart

SUPPLY AND SERVICES—Continued

Toronto Ont \$206,341, Ourscan Group Inc Ottawa Ont \$28,431, Quasar System Ltd Ottawa Ont \$123,262, S and S Software Ottawa Ont \$29,578, Systemhouse Ltd Ottawa Ont \$36,810, Versatarm Systems Ltd Ottawa Ont \$46,095.

Management consultants, except Bureau of Management Consulting \$194,124—Dixon O'Neil and Associates Ottawa Ont \$32,250, Supply Revolving Fund DSS Hull Que \$46,328.

Management consulting services—Bureau of Management Consulting, DSS \$7,968,110—G P Allsebrook Ottawa Ont \$55,145, A P O R Inc Outremont Que \$36,075, A R A Consultants Toronto Ont \$26,175, N Asselin Rock Forest Que \$25,500, P Astell Victoriaville Que \$103,734, Bailey and Rose Ottawa Ont \$94,150, J Bancraft Almonte Ont \$32,527, L Baron Vancouver BC \$42,425, Bellis Associates Ltd Toronto Ont \$27,326, R Boase Ottawa Ont \$30,490, T E Body and Associates Ltd Ottawa Ont \$72,655, Bonaventure Design and Programming Ottawa Ont \$120,248, Boston Henry Quinn Associates Ltd Toronto Ont \$40,495, A R Cahoon and Associates Ltd Calgary Alta \$25,342, Cegir Montreal Que \$105,075, R Chambers Ottawa Ont \$31,507, Consultants en Systèmes du Montréal Inc Montreal Que \$56,355, Coopérative d'Animation et de Consultation Montreal Que \$163,271, W R Corner Ottawa Ont \$50,296, Creclac Laval Que \$53,787, Dannis Management Ltd Ottawa Ont \$71,887, Datastream Ottawa Ont \$44,094, P T Dixon Management Consultants Kanata Ont \$49,975, D M R and Associates Ottawa Ont \$448,010, P R Downing Associates Ltd Ottawa Ont \$36,450, D P A Consulting Ltd Ottawa Ont \$92,041, D J Duncan and Associates Ltd Dorval Que \$59,325, Econult Inc Montreal Que \$305,602, Education Health Environment Ottawa Ont \$45,499, Energy Building Group Ltd Ottawa Ont \$115,050, Energy Pathways Inc Ottawa Ont \$63,769, Federal Systems of Canada Ottawa Ont \$48,672, Ferro-Mesh of Canada Ltd Ottawa Ont \$66,670, Gaucher Pringle Montreal Que \$106,678, Gere Gestion Resources Ltd Ottawa Ont \$77,695, Gestion BVT Inc Saint-Jean Que \$63,420, B J Gilles and Associates Ottawa Ont \$37,450, Goss Gilroy and Associates Ottawa Ont \$84,147, Personnel Applications Centre DSS Hull Que \$25,909, Gurdjian Management Consultants Ottawa Ont \$45,820, D Hamilton and Associates Ottawa Ont \$62,140, I E A Consulting Group Ltd Charlottetown PEI \$67,661, Infomart Toronto Ont \$36,870, P Howe Kanata Ont \$25,380, A Hughes Ottawa Ont \$54,899, Inno-Tech Developments Ltd Cumberland Ont \$91,262, IRDC Ltd Dartmouth NS \$119,524, J R Associates Ottawa Ont \$35,605, Kara Consulting Associates Ltd Ottawa Ont \$41,600, S A Kelly Management Consulting Ottawa Ont \$65,855, C A Kennard Ottawa Ont \$31,005, Kerry Management Services Ltd Ottawa Ont \$44,175, K Knight Management Ltd Ottawa Ont \$58,450, J P Laberge Ottawa Ont \$42,749, Lalonde Girouard Letendre and Associates Montreal Que \$43,838, Lavalin Inc Montreal Que \$26,549, G Leal Ottawa Ont \$29,100, L G W Business Consultants Ltd Ottawa Ont \$90,650, R Matte Ottawa Ont \$36,124, D McCauley Ottawa Ont \$35,194, J G Molnar and Associates Ottawa Ont \$30,286, National Planning Consultants Ottawa Ont \$60,126, Negen Systems Kingston Ont \$45,500, Negentropy Inc Ottawa Ont \$29,781, Nortak Software Ltd Ottawa Ont \$26,501, Opus Management Ottawa Ont \$44,650, M Page Ottawa Ont \$36,125, E C Pascal Cornwall Ont \$38,355, P E Logic Inc Ottawa Ont \$71,325, Pengadocomputing Ltd Ottawa Ont \$29,400, Phillips Rowland and Associates Ottawa Ont \$67,611, Raymond Chabot Martin Paré and Associates Ottawa Ont \$61,497, M Riley Ottawa Ont \$36,025, R R Rothgeb Nepean Ont \$55,400, Roygold Marketing System Ltd Ottawa Ont \$30,975, S and S Software Ottawa Ont \$107,261, L J Sancier Ottawa Ont \$41,381, Services Techniques et Administratifs Renard Inc Laval Que \$29,400, J H Shaw Nepean Ont \$78,225, Sibald International Ottawa Ont \$55,125, B E Siegl Ottawa Ont \$36,400, G D Smith Ottawa Ont \$37,898, Sodevco Hull Que \$40,427, Spacecaps Interiors Inc Ottawa Ont \$44,013, Sypher Consultants Services Inc Ottawa Ont \$46,358, Systemhouse Ltd Ottawa Ont \$38,076, Systems and Management Strategy Ottawa Ont \$185,767, Services Accounting DSS Hull Que \$67,554, Taylor Partners Ottawa Ont

\$33,952, B Thebaud Cantley Que \$32,260, M G Thomas Ottawa Ont \$34,477, Transconsult Ltd Montreal Que \$37,559, P Turcan Mont-Royal Que \$30,972, J A Turnbull St Ann of Prescott Ont \$65,730, R S Wallace and Associates Manotick Ont \$25,225.

Other Services \$10,366,457

Data processing services and purchase of computer software, except for those purchased from other departments \$973,879—Automation Centre Ltd Ottawa Ont \$119,195, Canada Systems Group Mississauga Ont \$27,841, Computel Systems Ltd Ottawa Ont \$35,543, Computer Sciences Canada Ltd Willowdale Ont \$258,184 Data-crown Ltd Willowdale Ont \$37,289, Elan Data Makers Ltd Vancouver BC \$27,277, Personnel Application Centre DSS Hull Que \$28,961, I P Sharp International Assoc Ottawa Ont \$66,680, Services Accounting DSS Hull Que \$51,456, Supply Revolving Fund DSS Hull Que \$62,855.

Hospitality \$27,509

Membership fees \$12,972

Photography services except motion pictures \$32,815

Storage and warehousing \$79,772—Supply Revolving Fund DSS Hull Que \$40,987.

Temporary help services \$6,483,594—A B T Assoc Toronto Ont \$132,400, Action Personnel Ottawa Ont \$66,265, Ad-Lantic Moncton Ltd Moncton NB \$91,330, Audlen Ltd Chester NS \$268,991, Barbara's Personnel Ottawa Ont \$266,383, Berger Hetherington and Associates Ottawa Ont \$297,444, Bradson Personnel Ottawa Ont \$212,101, M Carberry Ottawa Ont \$42,461, Comtempo Services Ottawa Ont \$46,759, Continental Public Relations Toronto Ont \$197,328, Cossette Associates Quebec Que \$483,071, Data-crown Ltd Willowdale Ont \$29,696, D D A Management Ltd Montreal Que \$72,565, G Dery Ottawa Ont \$28,500, D P A Consulting Ltd Ottawa Ont \$105,738, B Fraser Calgary Alta \$31,231, F Hogel St John's Nfld \$30,316, Houston Group Communications Ltd Toronto Ont \$204,673, Infomart Toronto Ont \$618,402, Le Groupe Gagné Langevin Inc Charlesbourg Que \$63,946, M-5 Advertising Ltd St John's Nfld \$220,001, MacDonald and Brisson Ottawa Ont \$57,319, Marcom Inc Charlottetown PEI \$45,723, K McBurnie Holdings Inc Ottawa Ont \$76,184, J J McKeage Ottawa Ont \$207,683, Miller Wilson and Co Ltd Ottawa Ont \$225,500, Optimum Quebec Que \$49,041, Peat Marwick and Partners Ottawa Ont \$30,000, Plan Tel Inc Montreal Que \$29,647, Pollack Personnel Ottawa Ont \$165,082, Portage Personnel Ltd Hull Que \$84,699, Price Waterhouse Ottawa Ont \$32,964, Prologic Systems Ltd Ottawa Ont \$100,854, Quantum Management Ottawa Ont \$44,543, Réseau de Développement D Organisation Inc Montreal Que \$91,652, Studio Communications Ltd Toronto Ont \$27,795, Tara Policy Alternatives Ottawa Ont \$33,681, TEAG Ottawa Ont \$97,139, T E S Contract Services Inc Toronto Ont \$74,931, The 500 Selection Ottawa Ont \$36,121, Westerlund Ltd Ottawa Ont \$461,367, P Williams Ottawa Ont \$29,492, Words Associates Wakefield Que \$29,700, Wordsnorth Communications Services Winnipeg Man \$400,848.

Transfer of costs for professional and special services expenditures between appropriations \$1,286,621—Charges from other appropriations \$1,286,621—Bureau of Management Consulting DSS Ottawa Ont \$104,878, Public Service Commission Ottawa Ont \$205,572, Treasury Board Secretariat Ottawa Ont \$98,653, Services Accounting DSS Hull Que \$343,435, Supply Revolving Fund DSS Hull Que \$331,937.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$424,031—Econult Inc Montreal Que \$28,451, IRDC Ltd Dartmouth NS \$27,321, Supply Revolving Fund DSS Hull Que \$53,405.

SUPPLY AND SERVICES—Continued

Other business services purchased from other government departments or programs \$1,045,264—Supply Revolving Fund DSS Hull Que \$1,006,314.

SUPPLY PROGRAM—SUPPLY REVOLVING FUND
\$22,032,415

Accounting Services \$192,460

Accounting services, except Audit Services Bureau \$192,460—CGI Inc Montreal Que \$127,800.

Engineering Services \$345,691

Architectural services \$1,495

Engineering services, not elsewhere specified \$344,196—Amtek Management Ottawa Ont \$35,658, Canus Technical Services Ottawa Ont \$29,855, G F Smith St Lambert Que \$39,621.

Legal Services \$248,424

Legal services \$248,424—CAE Forget Montreal Que \$86,360.

Protection Services (Corps of Commissionaires, etc.) \$294,898

Protection services \$294,898—C C C Ottawa Ont \$58,631, Department of Supply and Services Ottawa Ont \$43,313.

Training and Educational Services—Non-Public Servants \$26,866

Education: elementary, secondary, and special (including vocational) \$265

Education: university and college \$26,601

Training and Educational Services—Public Servants \$290,734

Purchase of training packages and courses \$203,013

Training consultants \$9,028—Outside government consulting fees \$9,028.

Training of public servants—Other, including seminars \$64,991—Contracts professional service and language training \$8,119; conferences-government sponsored \$886; conferences-non-government sponsored \$7,858; education-training public servants \$48,128.

Tuition fees and costs of attending courses not elsewhere specified \$13,702

Other Professional Services \$868,135

Management consultants, except Bureau of Management Consulting \$704,163—Algonquin College Ottawa Ont \$30,224, Cogesult Inc Montreal Que \$111,955, Kaplan Reinblath Associates Montreal Que \$53,106, Kersey Information Management Ottawa Ont \$33,000, Supply and Services Hull Que \$57,012, Thorne Stevenson and Kellogg Ltd Montreal Que \$33,170.

Research contracts \$105,721—Research contracts \$39,721; research services \$66,000.

Professional services not elsewhere specified \$58,251—Other services \$58,251.

Other Services \$19,765,207

Data processing services and purchase of computer software, except for those purchased from other departments or programs \$6,638,256—A-I Data Ottawa Ont \$202,220, Automatic Center of Ottawa Ottawa Ont \$36,446, Bailey and Rose Ltd Ottawa Ont \$158,675, Bonaventure Design Ottawa Ont \$35,416, Canada Systems Group Ottawa Ont \$331,421, Compucraft Systems Ottawa Ont \$326,421, Computel Systems Ottawa Ont \$110,321, Data Encoding Systems Ottawa Ont \$32,541, Hexagon Computer Systems Ottawa Ont \$25,360, Industrial Life Technical Montreal Que \$1,099,955, Intellitech Canada Ltd Ottawa Ont \$35,424, Johnston MacDonald Toronto Ont \$35,000, Laurier Group Ottawa Ont

\$25,327, Nortak Software Kanata Ont \$31,344, Quasar System Ltd Ottawa Ont \$183,009, Somapro Ltd Montreal Que \$50,017, Supply and Services Hull Que \$508,954, Systemhouse Ltd Ottawa Ont \$625,980.

Hospitality \$23,405

Membership fees \$17,352

Motion picture production and distribution \$3,660

Photography services except motion pictures \$557,265—Canadian Government Photo Centre Ottawa Ont \$483,023.

Storage and warehousing \$129,945—Boyd Moving and Storage Ottawa Ont \$72,352, Supply and Services Ottawa Ont \$48,634.

Temporary help services \$1,416,244—Action Personnel Ottawa Ont \$34,816, Barbara's Personnel Ottawa Ont \$87,489, Bradson Personnel Services Ottawa Ont \$65,459, Chapman H V and Associates Hull Que \$38,586, Fairbairn Executive Services Ottawa Ont \$50,262, Harrington Personnel Ottawa Ont \$27,869, MacDonald and Brisson Personnel Ottawa Ont \$141,291, Office Overload Ottawa Ont \$28,586, Pollack Personnel Ottawa Ont \$135,276, Portage Personnel Ltd Hull Que \$82,927, Quantum Management Services Montreal Que \$34,832, The 500 Selection Services Ottawa Ont \$35,359, Selective Placement Ottawa Ont \$40,492, Stacey Office Services Ottawa Ont \$72,821, Victor Canada Ltd Ottawa Ont \$65,276.

Transfer of costs for professional and special services expenditures between appropriations \$301,090—Charges from other appropriations \$301,090—Public Service Commission Ottawa Ont \$176,363, Supply and Services Canada Hull Que \$76,540.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$10,677,990—Sub-contract production—Sub-contract design—On site expenses—Outside government associated costs \$10,677,990—Aberfoyle Steel Inc Bolton Ont \$28,220, Accord Display and Exhibitions Ltd Tamworths Staff Eng \$33,463, Acme Signalisation Inc Pointe-aux-Trembles Que \$115,207, Aménagement Expositions T C D Inc St-Laurent Que \$82,771, Andrews-Bartlett and Associates Inc Cleveland Ohio USA \$27,039, Archex Display Ltd St-Laurent Que \$281,154, Aro-Cut Mounting and Finishing Inc Scarborough Ont \$31,333, Beaver Decalcomania Inc St-Laurent Que \$50,679, Bedco Chomedey Laval Que \$82,734, Buchan Lawton Parent Ltd Ottawa Ont \$42,158, Canadian Public Affairs Consulting Group Vancouver BC \$155,181, Carleton University Ottawa Ont \$34,609, Chairman Mills Ltd Willowdale Ont \$225,657, Chuo Senden Kikaku Co Ltd Tokyo Japan \$46,376, Colour Craft Advertising Deux-Montagnes Que \$41,486, Computer Innovations Ottawa Ont \$53,501, Computer Sign Systems Ltd Markham Ont \$41,927, Condor Litho and Carton Inc Lasalle Que \$50,646, Construction Management Inc Knoxville Tenn USA \$140,872, Conventions Unlimited Richmond BC \$64,398, Department of External Affairs Ottawa Ont \$534,054, Design Communications Inc Westmount Que \$152,865, J F Dierckx Winnipeg Man \$29,527, Didak Management Service Ottawa Ont \$236,267, Disney Display Toronto Ont \$706,113, Dolloco Printing and Packaging Ltd Ottawa Ont \$171,019, Dymont Ltd St-Laurent Que \$126,795, Engineering Model Associates Canada Thornhill Ont \$44,144, EM Plastics and Electric Products Downsview Ont \$36,769, Expo 4 Inc Lachine Que \$322,723, Expo Graphiques Hull Que \$340,972, Expovision Inc Dorval Que \$120,683, Eyretechnics Ottawa Ont \$39,060, Fedor Expositions Inc Montreal Que \$74,345, Geoform Exhibit Systems Inc Toronto Ont \$101,089, Hanna Design Don Mills Ont \$139,876, Hi Signs Manufacturing Ltd Edmonton Alta \$36,477, A Hordos Designs Ltd Calgary Alta \$44,056, IQ Project BV Holland \$28,513, International Nameplate Supplies Ltd London Ont \$37,326, International Productions GMBH Dieselstabe W Germany \$43,096, Intertask Ltd Ottawa Ont \$127,201, Jambor and Osborne Ltd Toronto Ont \$58,677, Kadoke Display Toronto Ont \$500,137, Lindsay Models

SUPPLY AND SERVICES—Continued

and Design Consultants Ltd Vancouver BC \$101,176, McNicoll Stevenson Ltd Scarborough Ont \$126,274, National Film Board of Canada Ottawa Ont \$62,695, Newton Display Group Ltd Manchester Eng \$44,429, Presentation Models Ltd Moncton NB \$38,231, Prologics Systems Ottawa Ont \$85,014, Rolan-Rolan and Associates Knoxville Tenn USA \$35,820, Saunders-McFarlane Design Consultants Inc Ottawa Ont \$50,648, Show Off Display Ltd Halifax NS \$29,597, Signal Industries Ltd Regina Sask \$35,074, Smith Scott Consultants Ltd Montreal Que \$1,604,046, Southam-Murray Printing Weston Ont \$35,742, Spectralite 70 Ltd Trois-Rivières Que \$153,619, Statistics Canada Ottawa Ont \$100,000, Supply and Services Canada Hull Que \$140,922, Taylor Advertising Displays Ltd Toronto Ont \$53,268, MPHA Topographics Ltd Markham Ont \$79,217, Totem Agency Caledonia Ont \$69,651, Uniplan Internationaler Messebau Kerpen W Germany \$137,694, United Exposition Service Co Atlantic City New Jersey USA \$55,137, J Vrissen Victoria BC \$35,000, Western Display Services Ltd Richmond BC \$125,572.

SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND \$91,289

Other Services \$91,289

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$91,289—Supply Revolving Fund fees \$91,289.

SUPPLY PROGRAM—UNSOLICITED PROPOSALS \$14,920,766

Scientific Services \$14,920,766

Scientific services, excluding consultants \$14,920,766—Ancon Space Technology Corp Thornhill Ont \$42,000, Aptec Engineering Ltd Downsview Ont \$117,586, Archipelago Marine Research Victoria BC \$50,000, Arctic Canada Ltd Kanata Ont \$117,166, Arctic Laboratories Ltd Inuvik NWT \$119,732, Arctic Research Establishment Pond Inlet NWT \$326,885, Arctic Sciences Ltd Sidney BC \$82,000, Atmospheric Dynamics Corp Victoria BC \$30,000, Barringer Magenta Ltd Rexdale Ont \$101,303, Barringer Research Ltd Rexdale Ont \$74,477, Barrisdale Computing Services Ltd Victoria BC \$57,730, B C Fruit Growers Assoc Kelowna BC \$50,000, Behavioural Team A Corp Toronto Ont \$26,900, Bell-Northern Research Ltd Ottawa Ont \$224,073, Bio-Conseil Inc Quebec Que \$187,806, Bristol Aerospace Ltd Winnipeg Man \$109,943, University of British Columbia Vancouver BC \$76,633, C-H Synfuels Ltd Calgary Alta \$34,000, CTF Systems Inc Port Coquitlam BC \$394,418, University of Calgary Calgary Alta \$65,159, Canadian Astronautics Ltd Ottawa Ont \$72,505, Canadian Thermographic Services Ltd Guelph Ont \$42,816, Canviro Consultants Ltd Kitchener Ont \$125,000, Capital Applied Research & Technology Ltd Victoria BC \$38,595, Carleton University Ottawa Ont \$104,714, Caulfield Engineering Ltd Sherwood Park Alta, \$337,889, Centre de Recherche Industrielle du Québec Ste-Foy Que \$30,523, Cominco Ltd Mississauga Ont \$54,229, Commar Management Consultants Ltd Halifax N S \$22,799, Conseil Économique d'Alma et du Lac St-Jean Alma Que \$42,900, Coplanam Ltée Montreal Que \$34,540, Les Crustacés Vivants Madelinots Inc Iles-de-la-Madeleine Que \$45,000, Dearborn Chemical Co Ltd Mississauga Ont \$199,210, Dendron Resources Surveys Ltd Ottawa Ont \$50,000, Déry Rocray et Associés Quebec Que \$80,000, Dobrocky Seatech Ltd Sidney BC \$47,000, East Chilliwick Agricultural Co-op Chilliwick BC \$34,976, Éco-Recherches Inc Pointe-Claire Que \$45,000, Envirocon Ltd Vancouver BC \$94,000, Federation des Producteurs de Bovins de Quebec Montreal Que \$125,000, Fenco Newfoundland Ltd St John's Nfld \$30,000, Feric-Forest Engineering Research Institute of Canada Vancouver BC \$43,543, Fortinck Canada Corp Vancouver BC \$113,390, Foundation Electronic

Instruments Inc Ottawa Ont \$40,140, Fundy Isles Marine Enterprises Ltd St Andrews NB \$31,740, Gen-Tec Inc Que \$33,636, German & Milne Inc Westmount Que \$51,027, Glenayre Electronics Ltd North Vancouver BC \$71,570, Goodwood Data Systems Ltd Carleton Place Ont \$209,089, Hatfield Consultants Ltd West Vancouver BC \$30,404, Hermes Electronics Ltd Dartmouth NS \$155,147, Hicom Design Ltd Kanata Ont \$40,850, Hunter and Associates Mississauga Ont \$136,736, Hurley Fisheries Consulting Dartmouth NS \$25,000, Hydromar Inc Trois-Rivières Ouest Que \$68,343, Interdisciplinary System Ltd Edmonton Alta \$53,000, International Submarine Engineering Ltd Port Moody BC \$280,620, Internav Ltd Sydney NS \$113,676, JMR Instruments Canada Ltd Calgary Alta \$79,387, Jatel Communications Systems Ltd Kanata Ont \$148,583, Jean Bédard et Associés Inc Neufchâtel Que \$150,000, Keewatin Wildlife Federation Ottawa Ont \$130,000, Ker Priestman & Associates Ltd Victoria BC \$108,000, Knudsen Engineering Limited Richmond Ont \$68,547, LGL Ltd Sidney BC \$100,000, Lab-Elite Ltée Montreal Que \$99,214, Lakefield Research of Canada Ltd Lakefield Ont \$37,500, Université Laval Quebec Que \$37,288, Université Laval Ste-Foy Que \$37,041, Laurent Gaudet Cte Richelieu Que \$54,451, MPB Technologies Inc Ste-Anne-de-Bellevue Que \$63,286, MacDonald Dettwiler & Associates Ltd Richmond BC \$734,809, Dr Gary M McClelland Boutilier's Point NS \$27,100, University of Manitoba Winnipeg Man \$135,622, Marathon Electric Vehicles Inc St-Léonard Que \$90,000, Marine Lobster Farms Ltd Charlottetown PEI \$30,885, Maritime Resource Management Service Amherst NS \$63,000, Memorial University of Newfoundland St John's Nfld \$139,500, Microtel Pacific Research Ltd Burnaby BC \$1,240,590, Monenco Consultants Ltd Calgary Alta \$31,000, Monitek Ltd Concord Ont \$246,483, Montreal Engineering Co Ltd St Catharines Ont \$50,000, Morrison Hershfield Burgess and Huggins Ltd Toronto Ont \$113,144, Muirhead Systems Ltd Rexdale Ont \$48,907, Nordco Ltd St John's Nfld \$40,000, Norpak Ltd Kanata Ont \$166,793, Nova Scotia Research Foundation Corp Dartmouth NS \$29,989, Nova Scotia Technical College Halifax NS \$54,884, Oceans Ltd St John's Nfld \$30,000, OIKOS Ecological Research Associates Saskatoon Sask \$97,482, Ontario Research Foundation Mississauga Ont \$80,747, Opto-Electronics Ltd Oakville Ont \$67,621, Optotek Ltd Ottawa Ont \$399,675, University of Ottawa Ottawa Ont \$81,674, Pacific Trident Mariculture Ltd Victoria BC \$130,779, Photovac Inc Thornhill Ont \$45,640, Presenty Engineering Products Ltd Ottawa Ont \$82,500, QRL Analysis Corp Nepean Ont \$100,000, Université du Québec à Montréal Montréal Que \$219,038, Queen's University Kingston Ont \$39,431, Questor Engineering Ltd Toronto Ont \$60,200, Research and Productivity Council Fredericton NB \$124,572, Resource Integration Systems Ltd Toronto Ont \$99,763, Richard W Welsford Research Group Ltd Halifax NS \$126,249, Roche Associés Ltée Ste-Foy Que \$27,190, SCS Consultants Inc Ottawa Ont \$88,100, SDB Recherche Ltée Montmagny Que \$56,226, University of Saskatchewan Saskatoon Sask \$32,529, Seakem Oceanography Ltd Sidney BC \$550,737, Services Convert-Braille Cyphot Galarneau Hull Que \$42,813, Simcoe Engineering Ltd Pickering Ont \$43,725, Simon Fraser University Burnaby BC \$72,275, Les Consultants SOGEAM Inc Longueuil Que \$80,953, Spar Aerospace Ltd Weston Ont \$282,005, Springfield Environmental Research Ltd Ottawa Ont \$50,000, Syndel Laboratories Ltd Vancouver BC \$60,044, Systemhouse Ltd Ottawa Ont \$37,800, Tagramiut Nipinat Inc Salluit Que \$30,025, Tidal Rush Marine Farms Ltd Powell River BC \$42,031, Topnik and Associates Ltd Winnipeg Man \$30,000, University of Toronto Toronto Ont \$37,237, Transport 2000 Montréal Que \$33,848, Unisearch Associates Inc Concord Ont \$254,539, Viewscan Ltd Downsview Ont \$50,960, Washburn and Gillis Associates Ltd Fredericton NB \$91,200, Western Canada Hydraulic Laboratories Port Coquitlam BC \$141,086, University of Windsor Windsor Ont \$151,110, Zenon Environmental Enterprises Ltd Hamilton Ont \$140,641, Zvook Corp Toronto Ont \$28,917, 484866 Ontario Ltd Beachville Ont \$75,000.

SUPPLY AND SERVICES—*Concluded***Statistics Canada \$19,540,997**

Accounting Services \$253,826

*Accounting and audit services—Audit Services Bureau, DSS \$77,736—Audit Services Bureau DSS Ottawa Ont \$77,736.**Accounting services, except Audit Services Bureau \$176,090*

Legal Services \$12,512

Protection Services (Corps of Commissioners, etc.) \$754,759

Protection services \$754,759—Canadian Corps of Commissioners Ottawa Ont \$754,090.

Training and Educational Services—Non-Public Servants \$157,556

*Education: elementary, secondary, and special (including vocational) \$460**Education: university and college \$44,882**Teachers and instructors on contract \$112,214*

Training and Educational Services—Public Servants \$269,146

*Purchase of training packages and courses \$38,092**Staff development and training—Public Service Commission \$85,719—Public Service Commission Ottawa Ont \$75,230.**Training consultants \$4,800**Training of public servants—Other, including seminars \$140,535*

Other Professional Services \$1,174,388

*Data processing consultants \$757,094—Daneliuk FA Ottawa Ont \$50,866, DMR and Associates Ottawa Ont \$71,250, Hickling Partners Inc Ottawa Ont \$49,100, Intellitech Canada Ltd Ottawa Ont \$42,880, Microtime Inc Ottawa Ont \$30,650, Quasar Ottawa Ont \$55,860, The Genesis Group Ottawa Ont \$194,488, Ultracom Consulting Ltd Ottawa Ont \$126,445.**Management consulting services—Bureau of Management Consulting, DSS \$111,090—Bureau of Management Consulting Ottawa Ont \$111,090.**Research contracts \$246,367—National Legal Aid Research Ottawa Ont \$32,180, Res Policy Research Inc Ottawa Ont \$27,311, The Department of Justice Yellowknife NWT \$28,000, The University of Western Ontario London Ont \$40,877.**Professional services not elsewhere specified \$59,837*

Other Services \$16,918,810

*Contract administration—DSS (service charges) \$755,127**Data processing services and purchase of computer software, except for those purchased from other departments \$1,502,273—Alphatext Ottawa Ont \$225,101, Canadian Systems Branch Ltd Ottawa Ont \$185,387, Computel Systems Ltd Ottawa Ont \$81,044, Computrex Centres Ltd Calgary Alta \$70,135, Datacrown Inc Willowdale Ont \$340,527, Faxtel Information Systems Ltd Toronto Ont \$39,750, L'Industrielle Services Techniques Inc Montreal Que \$381,449.**Data processing services purchased from other government departments or programs \$49,577**Hospitality \$44,891**Membership fees \$15,906**Non-professional personal service contracts, not elsewhere specified \$593,336—International Analytic Science Ltd Richmond BC \$25,791, Michael Lomas Communications Ottawa Ont \$28,131, Murdo Momson Ltd Ottawa Ont \$25,779, John F Townesend Mississauga Ont \$31,427, Victor & Burrell Research and Consultant Toronto Ont \$61,480.**Photography services except motion pictures \$149,810—K G Campbell Corp Ottawa Ont \$39,400, Canadian Government Photo Centre Ottawa Ont \$30,713, Public Archives Canada Ottawa Ont \$74,457.**Temporary help services \$194,577—Bradson Personnel Services Inc Ottawa Ont \$31,033, Manpower Personnel Services Ottawa Ont \$41,053, Office Overload Ottawa Ont \$25,423, Victor Temporary Services Ottawa Ont \$26,936.**Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$13,612,286—Fees for vital statistics \$288,891—Province of: Alberta \$61,981, British Columbia \$43,808, Ontario \$106,729, Saskatchewan \$31,226; remuneration of enumerators, census commissioners and statistics act employees \$13,317,467; others \$5,928.**Other business services purchased from other government departments or programs \$1,027***TRANSPORT \$177,889,928****Department \$175,437,585**

DEPARTMENTAL ADMINISTRATION PROGRAM \$25,305,325

Accounting Services \$8,368

Accounting services, except Audit Services Bureau \$8,368

Health and Welfare Services \$51,365

*Para-medical personnel \$41,273—Ottawa YM-YWCA Ottawa Ont \$32,571.**Physicians and surgeons \$4,370**Other health services, not elsewhere specified \$5,722*

Protection Services (Corps of Commissioners, etc.) \$1,012,089

Protection services \$1,012,089—Canadian Corps of Commissioners Ottawa Ont \$1,012,089.

Training and Educational Services—Non-Public Servants \$112,776

*Education: elementary, secondary, and special (including vocational) \$9,282**Education: university and college \$9,562**Teachers and instructors on contract \$93,932—Lemmex & Associates Ltd Ottawa Ont \$25,100.*

Training and Educational Services—Public Servants \$316,046

*Staff development and training—Public Service Commission \$161,041—Public Service Commission Ottawa Ont \$161,041.**Training of public servants—Other, including seminars \$119,058—Government of Canada—Transport Canada Ottawa Ont \$61,953.**Tuition fees and costs of attending courses not elsewhere specified \$35,947*

Other Professional Services \$1,524,417

Data processing consultants \$1,171,406—Abatic Consulting Services Ltd Ottawa Ont \$31,750, Bailey and Rose Ltd Ottawa Ont \$145,545, Bonaventure Systems Inc Ottawa Ont \$48,280, Datacap Ltd Ottawa Ont \$288,926, DMR and Associates Ottawa Ont \$29,850, Government of Canada—Supply and Services Canada Hull Que \$27,820, Hartt and Page Ltd Ottawa Ont \$36,245, Iota Consulting Ltd Ottawa Ont \$41,358, Microtime Inc Ottawa Ont \$84,752, Mobius Software 1981 Ltd Ottawa Ont \$32,759, Quasar Systems Ltd Ottawa Ont \$42,839, Systemhouse Ltd Ottawa Ont

TRANSPORT—Continued

\$51,310, Systems and Software Consulting Ottawa Ont \$40,955, VK Computer Systems Inc Ottawa Ont \$138,820.

Management consultants, except Bureau of Management Consulting \$338,878—Currie Coopers and Lybrand Ltd Montreal Que \$40,400, Iota Consulting Ltd Ottawa Ont \$29,620, Ourscan Group Inc Ottawa Ont \$32,013, Perspective Computers Systems Inc Ottawa Ont \$37,191, Sharon Professional Services Ottawa Ont \$40,919.

Management consulting services—Bureau of Management Consulting, DSS \$14,133—Bureau of Management Consulting Hull Que \$14,133.

Other Services \$22,280,264

Contract administration—DSS (service charges) \$1,150,406—Supply and Services Hull Que \$1,150,406.

Contracted building cleaning \$835,309—Bordeaux Maintenance Services Waverly NS \$156,307, Canada's Capital Building Services Ltd Vanier Ont \$255,913, Modern Building Cleaning Services Ltd Ottawa Ont \$349,552.

Data processing services and purchase of computer software, except for those purchased from other departments \$948,467—A I Data Services Ltd Ottawa Ont \$26,225, Alphatext Ltd Montreal Que \$55,884, Canada Systems Group Ltd Ottawa Ont \$50,568, Computel Systems Ltd Ottawa Ont \$61,168, Datacrown Inc Willowdale Ont \$41,400, Datacap Ltd Ottawa Ont \$71,707, Dynakey Corp Ottawa Ont \$51,508, I P Sharp Associates Ltd Toronto Ont \$25,297, Iota Consulting Ltd Ottawa Ont \$62,913, Maritime Computers Ltd Halifax NS \$32,380, Sharon Professional Services Ottawa Ont \$58,757, Les Systemes sur Mesure Montreal Que \$102,265.

Data processing services purchased from other government departments or programs \$872,008—Government of Canada—Canadian Transport Commission Hull Que \$32,404, National Research Council Ottawa Ont \$34,989, Transport Canada Ottawa Ont \$792,053.

Hospitality \$39,061

Laundry, dry cleaning, and related services \$137,133—Cornwall Regional Hospital Cornwall Ont \$112,414.

Membership fees \$57,567

Motion picture production and distribution \$54,582—Wren Communications Montreal Que \$27,435.

Non-professional personal service contracts, not elsewhere specified \$13,610

Photography services except motion pictures \$38,941

Storage and warehousing \$1,266

Temporary help services \$709,141—Bradson Personnel Services Ottawa Ont \$230,447, The 500 Selection Services Ottawa Ont \$66,218, Harrington Temporary Services Ottawa Ont \$44,147, Quantum Management Services Ltd Montreal Que \$62,179, Total Employment Services Ottawa Ont \$39,753, Victor Temporary Services Toronto Ont \$110,219.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$12,144,138—Operation and maintenance of facilities by contract (except airport facilities) \$611,450—Atlas Power Systems Ltd Cornwall Ont \$131,950, Cape Breton Development Corp Sydney NS \$173,166, Cornwall Gravel Co Cornwall Ont \$27,191, Honeywell Ltd Scarborough Ont \$269,955; reproducing and printing services (not including departmental publications forms or stationery) \$17,304; bonds and insurance services \$600; messing and food services \$978,911—La Société Sagsabec Ltée Montreal Que

\$978,031; sanitation services \$13,837; switchboard services TCTI \$58,364—Suggars News Distributor Cornwall Ont \$52,838; other professional technical and special services \$10,463,672—ADI Ltd Fredericton NB \$43,387, Arctic Canada Ltd Kanata Ont \$62,923, Bayly Engineering Ltd Ajax Ont \$101,337, Bombardier Inc Valcourt Que \$601,799, British Columbia Railway Vancouver BC \$810,000, Brown Boveri Canada Ltd Pointe Claire Que \$54,671, Canadair Ltd Montreal Que \$103,970, Canadian Astronautics Ltd Ottawa Ont \$57,098, Canadian Institute of Guided Ground Transport Kingston Ont \$418,578, Canadian National Railway Montreal Que \$104,728, Canadian Pacific Consulting Services Ltd Montreal Que \$434,438, Canadian Pacific Ltd Montreal Que \$160,713, Canadian Shipbuilding and Engineering Ltd Thunder Bay Ont \$80,303, Canatrans Inc Montreal Que \$131,750, Canfin Arctic Consultants Pointe Claire Que \$27,500, Canon Inc Toronto Ont \$27,000, Centre de Recherche sur les Transports Montreal Que \$28,482, Chrysler Canada Ltd Windsor Ont \$105,062, Cominco Ltd Mississauga Ont \$44,308, David Cuthbertson Ottawa Ont \$72,167, Data Resources Inc Lexington Ma USA \$36,017, W R Davis Engineering Ltd Ottawa Ont \$462,016, The DeHavilland Aircraft of Canada Ltd Downsview Ont \$205,808, Delcan Deleuw Cather Canada Ltd Ottawa Ont \$31,970, DSMA Acton Ltd Toronto Ont \$39,871, DSMA International Inc Toronto Ont \$73,446, Dynamic Sciences Ltd St Laurent Que \$227,616, Engel and Townsend Toronto Ont \$34,662, Ernst and Whinney Ottawa Ont \$31,225, Eyretechnics Ltd Ottawa Ont \$98,933, Gentech Inc Ste Foy Que \$30,544, Geonumerigraphie Inc Montreal Que \$31,000, German and Milne Ltd Montreal Que \$345,434, Glenayre Electronics Ltd Vancouver BC \$481,439, H G Engineering Ltd Don Mills Ont \$47,695, Hickling Partners Inc Ottawa Ont \$112,289, Highway Products International Inc Paris Ont \$27,000, R K House and Associates Mississauga Ont \$106,994, IBI Group Toronto Ont \$271,564, Inter-can Logistics Services Ltd Montreal Que \$29,764, Jouko and Parvainen and Associates Oakville Ont \$31,900, Lakehead Harbour Commission Thunder Bay Ont \$33,908, Lavalin Inc Montreal Que \$59,935, J S Laxdal and Associates Saskatoon Sask \$29,337, Marathon Electric Vehicles Inc St Leonard Que \$106,389, Maughan Railway Consulting Services Inc Montreal Que \$46,416, McMaster University Hamilton Ont \$40,885, Mechcon Energy Ltd Ottawa Ont \$27,010, Mediabec Inc Montreal Que \$91,885, MPB Technologies Inc Ste Anne de Bellevue Que \$349,417, Ontario Research Foundation Mississauga Ont \$88,604, Ottawa YM YWCA Ottawa Ont \$221,146, Peat Marwick and Partners Montreal Que \$132,366, Pratt and Whitney Aircraft Services of Canada Ltd Longueuil Que \$88,837, Prevost Car Inc Sainte Claire Que \$25,176, The Roads and Transportation Assoc of Canada Ottawa Ont \$153,907, Saskatchewan Research Council Saskatoon Sask \$51,202, M Shembrot Mathematical Consultants Inc Victoria BC \$26,502, SNC Inc Montreal Que \$76,868, Space Fuel Gas Products Calgary Alta \$130,227, Les Systemes sur Mesure PB Inc Montreal Que \$60,549, Systemhouse Ltd Ottawa Ont \$27,130, Task Consulting Inc Ottawa Ont \$38,219, Touche Ross and Partners Ottawa Ont \$25,000, Universities of: Calgary Alta \$176,677, Montreal Montreal Que \$36,257, New Brunswick Fredericton NB \$83,035, Toronto Toronto Ont \$203,480, Urban Transportation Development Corp Ltd Toronto Ont \$155,500, RF Webb Corp Ltd Ottawa Ont \$61,964.

Other business services purchased from other government departments or programs \$5,278,635—Messing and food services \$110,805—Transport Canada Cornwall Ont \$110,805; other professional, technical and special services \$5,081,400—Canadian Transport Commission Hull Que \$130,999, Environment Canada Hull Que \$968,627, Fisheries and Oceans Ottawa Ont \$2,148,379, National Film Board Ottawa Ont \$97,725, National Research Council Ottawa Ont \$340,680, Statistics Canada Ottawa Ont \$1,243,766, Supply and Services Hull Que \$140,692; service fees \$86,430—Supply and Services Hull Que \$86,430.

TRANSPORT—Continued

MARINE TRANSPORTATION PROGRAM \$46,087,300

Accounting Services \$138,258

Accounting and audit services—Audit Services Bureau, DSS \$3,021

Accounting services, except Audit Services Bureau \$135,237—Doane Raymond Halifax NS \$25,475, Western Canada Hydraulic Laboratories Ltd Port Coquitlam BC \$46,414.

Engineering Services \$1,326,223

Architectural services \$81,385—Gauthier Simard Deschamps Architects Ste Foy Que \$44,520.

Engineering consultants (construction) \$63,209

Engineering consultants (other) \$1,054,342—Beauchemin Beaton Lapointe Inc Montreal Que \$190,151, B C Michel Ste Foy Que \$46,009, Econosult Inc Montreal Que \$227,569, Eyretechnics Ltd Ottawa Ont \$39,768, Fenco Consultants Ltd Halifax NS \$284,293, German and Milne Inc Montreal Que \$70,786, Marshall Macklin Monaghan Ltd Don Mills Ont \$65,611.

Engineering services, not elsewhere specified \$127,287—U S Department of Transportation Washington DC USA \$62,551.

Health and Welfare Services \$51,240

Hospital services \$200

Para-medical personnel \$40,344

Physicians and surgeons \$2,647

Welfare services \$590

Other health services, not elsewhere specified \$7,459

Legal Services \$605,468

Legal services \$605,468—Burchell Jost MacAdam Heyman Merrick Halifax NS \$47,713, De Grandpre Colas Deschenes Godin Paquette Lasnier and Alary Montreal Que \$79,939, Easton Easton Facey and Dawe Gander Nfld \$76,114, Goodwin Deblois and Associates Quebec Que \$128,073, Lewis Day Cook Sheppard and Eaton St John's Nfld \$50,063, McKelvey MacAulay and MacHum Saint John NB \$34,738.

Protection Services (Corps of Commissionaires, etc.) \$1,331,397

Protection services \$1,331,397—Canadian Corps of Commissionaires Halifax NS \$127,761, Kingston Ont \$105,628, Montreal Que \$265,861, Quebec Que \$130,004, Saint John NB \$208,577, St John's Nfld \$119,435, Toronto Ont \$90,447, Victoria BC \$26,972 and Windsor Ont \$44,415.

Scientific Services \$46,769

Scientific consultants \$19,092

Scientific services, excluding consultants \$27,677

Training and Educational Services—Non-Public Servants \$459,374

Education: elementary, secondary, and special (including vocational) \$339,475—College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld \$85,017, Niagara College of Applied Arts and Technology Welland Ont \$37,260.

Education: university and college \$47,971—Ministère des Finances Quebec Que \$32,000.

Teachers and instructors on contract \$71,928—Gary Wong Quebec Que \$26,365.

Training and Educational Services—Public Servants \$426,675

Staff development and training—Public Service Commission \$110,145—Public Service Commission Ottawa Ont \$110,145.

Training of public servants—Other, including seminars \$194,887—Government of Canada—Transport Ottawa Ont \$137,294.

Tuition fees and costs of attending courses not elsewhere specified \$121,643

Other Professional Services \$1,828,734

Data processing consultants \$63,156—Iota Consulting Ltd Ottawa Ont \$32,770.

Management consultants, except Bureau of Management Consulting \$69,440

Management consulting services—Bureau of Management Consulting, DSS \$313,065

Research contracts \$1,323,924—Artec Canada Ltd Calgary Alta \$34,000 and Kanata Ont \$179,793, Canarctic Shipping Co Ltd Ottawa Ont \$65,129, Dome Petroleum Ltd Calgary Alta \$30,000, Government of Canada—National Research Council Ottawa Ont \$56,000 and Statistics Canada Ottawa Ont \$310,628, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$195,653, Melville Shipping Ltd Calgary Alta \$188,055, Technical Research Centre of Finland Vuorimiehentie Finland \$264,666.

Professional services not elsewhere specified \$59,149—Angus Stonehouse and Co Ltd Ottawa Ont \$58,999.

Other Services \$39,873,162

Contract administration—DSS (service charges) \$3,555,027

Contracted building cleaning \$310,912—Banco Building Mtc Ltd Victoria BC \$29,684, For-Net Inc Quebec Que \$72,000.

Data processing services and purchase of computer software, except for those purchased from other departments \$353,415—Comshare Ltd Rexdale Ont \$76,135, I P Sharp Associates Ltd Toronto Ont \$92,045, Maritime Computers Ltd Halifax NS \$27,749.

Data processing services purchased from other government departments or programs \$791,278—Departmental Administration Program Transport Ottawa Ont \$765,176.

Hospitality \$22,566

Laundry, dry cleaning, and related services \$190,395—Bridgewater Laundry and Dry Cleaning Bridgewater NS \$27,218, Buanderie HMR Inc Montreal Que \$26,000.

Membership fees \$13,997

Motion picture production and distribution \$234,977—Government of Canada—National Film Board Montreal Que \$221,217.

Non-professional personal service contracts, not elsewhere specified \$34,358

Other real estate services (management, appraisal, etc.) \$113,430—Government of Canada—Public Works Halifax NS \$29,500.

Photography services except motion pictures \$11,536,290—Government of Canada—Environment Downsview Ont \$11,459,000.

Storage and warehousing \$51,491—Government of Canada—Supply and Services Hull Que \$44,361.

Temporary help services \$359,037—Victor Temporary Services Ottawa Ont \$31,177.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$6,542,622—Buoy excluding by contract \$483,172—J P Huneault Pierrefonds Que \$35,149, Sani-Mobile Quebec Que \$35,702, Alvin J Scott Douglastown NB \$32,500; contract stevedoring \$27,377—Colley Motorships Ltd Montreal Que \$26,961; dockage, towage, wharfage and moving fees \$550,108—Atlantic Towing Saint John NB \$221,594, CB Fenton and Co Inc Cristobal Panama

TRANSPORT—Continued

\$61,605, Eastern Canada Towing Halifax NS \$160,000; light servicing by contract \$230,212; messing and food services \$42,453; operation and maintenance of facilities by contract (except airport facilities) \$333,210—ADGA Ltd Ottawa Ont \$299,917; other professional, technical and special services \$4,422,465—Acres Consulting Services Ltd Calgary Alta \$78,323, Artec Canada Ltd Kanata Ont \$505,587, Bell Aerospace Textron Canada Grand Bend Ont \$153,352, Bruce Cormack Associates Ottawa Ont \$43,311, Canadian Marine Drilling Calgary Alta \$125,000, Canarcotic Shipping Co Ltd Ottawa Ont \$341,319, Dalhousie University Halifax NS \$28,298, Det Norske Veritas Calgary Alta \$25,000, Dynakey Corporation Ottawa Ont \$44,247, Gen-Tech Inc Ste Foy Que \$74,090, German and Milne Montreal Que \$205,960, H R Noble Construction Co Ltd Gore Bay Ont \$38,570, Intercan Logistical Montreal Que \$25,000, Jean Beland and Associates Inc Vercheres Que \$50,000, Lakehead Harbour Commission Thunder Bay Ont \$103,000, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$37,500, Marcotec Ltd Halifax NS \$25,970, Melville Shipping Ltd Montreal Que \$175,685, National Harbours Board Ottawa Ont \$25,531 and St John's Nfld \$37,326, Operational Dynamics Ste Marthe Que \$88,955, Pace Ottawa Ont \$50,000, Peacock Inc Lasalle Que \$196,976, Robert Allan Ltd Vancouver BC \$50,000, Saint John Marine Consultants Ltd Saint John NB \$32,749, Sanivan Inc Quebec Que \$44,000, Somopref Inc Sorel Que \$28,535, St Lawrence Seaway Authority Cornwall Ont \$76,610, Systemhouse Ltd Ottawa Ont \$27,130, The Royal Danish Administration of Navigation and Hydrography Copenhagen Denmark \$272,240, Tri-Country Construction Ltd Yarmouth NS \$43,608, Ultramar Canada Inc St John's Nfld \$173,020, Viatic Resource System Inc Calgary Alta \$29,163; pilotage \$31,264; reproducing and printing services (not including departmental publications forms or stationery) \$96,989; sanitation services \$187,802—Sani-Mobile Quebec Que \$42,000; snow removal by contract \$132,964; other services \$4,606.

Other business services purchased from other government departments or programs \$15,763,367—Helicopter O&M by Air Transportation Program Transport Ottawa Ont \$10,743,855; marine inspection fees Supply and Services Hull Que \$615,135; other professional technical and special services \$1,675,513—Environment Hull Que \$50,000, Fisheries and Oceans Ottawa Ont \$796,406, National Research Council Ottawa Ont \$39,807, Public Works Anse au Foulon Que \$109,350 and Toronto Ont \$352,479, Revenue Canada St John's Nfld \$327,471; reproducing and printing services (not including departmental publications forms or stationery) \$360,712—Supply and Services Hull Que \$358,402; service fees Supply and Services Hull Que \$104,169; ships radio inspection Communications Ottawa Ont \$522,932; telecommunications services O&M by Air Transportation Program Transport \$1,741,051—Moncton NB \$423,900, Ottawa Ont \$792,300, Winnipeg Man \$121,355 and Vancouver BC \$403,496.

AIR TRANSPORTATION PROGRAM \$40,496,717

Accounting Services \$2,353

Engineering Services \$3,227,577

Architectural services \$207,520—C Leblond et Serge Tremblay Montreal Que \$136,891, Paul Smith Associates Architects Vancouver BC \$26,678.

Engineering consultants (construction) \$1,090,018—Aubrey McKinnon and Partners Vancouver BC \$108,538, Ferguson Naylor Simek Consultants Ltd Edmonton Alta \$37,320, Giffels Associates Ltd Edmonton Alta \$27,918, Keith Gabriel Partners Edmonton Alta \$31,508, Killick Metz Bowen Rose Edmonton Alta \$27,961, N D Lea and Associates Ltd Vancouver BC \$114,273, McCormick Rankin and Associates Ltd Toronto Ont \$180,835, Proconsul Ltd Edmonton Alta \$37,216, Raines Finlayson Barret Edmonton Alta \$43,305, Reid Crowther and Partners Edmonton Alta \$25,263, Paul

Smith Associates Ltd Vancouver BC \$51,916, Underwood McLellan Ltd Edmonton Alta \$110,199.

Engineering consultants (other) \$1,893,966—A J P Engineering Services Ltd Winnipeg Man \$39,300, H Aass Aero Engineering Ltd Ottawa Ont \$42,654, George Barnes Architect Vancouver BC \$39,030, Bouthillette Parizeau et Associés Ltee Montreal Que \$30,108, Corlym Inc Montreal Que \$38,677, Crippen Consultants Ltd Vancouver BC \$90,786, Deleuw Cathar Canada Ltd Toronto Ont \$33,434, Les Consultants Dessau Montreal Que \$175,559, Dupont Desmeules Roy Bergeron Montreal Que \$155,193, Trevor P Garwood-Jones Toronto Ont \$134,880, LMBDS Sidam Inc Montreal Que \$73,370, Phillips Barratt Kaiser Vancouver BC \$38,464, Pluritec P Consultants Montreal Que \$32,312, Prior Data Sciences Ltd Ottawa Ont \$56,608, Reid Crowther and Partners Vancouver BC \$38,630, Servotech Ltee Montreal Que \$88,263, Paul Smith Associates Ltd Vancouver BC \$61,545, David N Spearing and Associates Ltd Vancouver BC \$25,550, Tremblay Deschenes et Associes Ltee Montreal Que \$250,244.

Engineering services, not elsewhere specified \$36,073

Health and Welfare Services \$73,396

Hospital services \$11,206

Physicians and surgeons \$21,239

Other health services, not elsewhere specified \$40,951

Legal Services \$289,462

Protection Services (Corps of Commissionaires, etc.) \$1,526,794

Protection services \$1,526,794—A & B Office Services Ltd Vancouver BC \$40,253, BC Corps of Commissionaires Vancouver BC \$136,104, Burns International Security Services Ltd Halifax NS \$38,489, Canadian Corps of Commissionaires Halifax NS \$323,241, Montreal Que \$164,419, Toronto Ont \$277,346, Canadian Security Guard Ltd Edmonton Alta \$25,205, City of Edmonton Alta \$107,921, Metropole Security Ltd Halifax NS \$128,099, Securite Metropole Ltee Montreal Que \$144,374.

Scientific Services \$270,385

Scientific consultants \$15,046

Scientific services, excluding consultants \$255,339—Les Architectes Boudreault Montreal Que \$27,175, Lupien Rosenberg Journeaux Montreal Que \$63,563, Tremblay Deschenes Associes Ltee Montreal Que \$86,700.

Training and Educational Services—Non-Public Servants \$1,092,139

Education: elementary, secondary, and special (including vocational) \$962,384—Exceaire Inc Dorval Que \$115,278, Flight Safety International Inc Flushing NY USA \$420,434, Pace Incorporated Silver Springs Md USA \$37,802.

Education: university and college \$106,319—University of Manitoba Winnipeg Man \$29,760.

Teachers and instructors on contract \$23,436

Training and Educational Services—Public Servants \$1,941,315

Staff development and training \$193,287—Government of Canada—Public Service Commission Ottawa Ont \$193,287.

Training of public servants—Other, including seminars \$349,886—Government of Canada—Transport Canada Ottawa Ont \$191,874.

Tuition fees and costs of attending courses not elsewhere specified \$1,398,142—Air Canada Winnipeg Man \$265,920, Board of School Trustees-School District No 85 Port Hardy BC \$50,265, Boeing Commercial Airplane Company Seattle Wash USA \$66,606, CP Air Vancouver BC \$97,027, Department of Transportation-FAA-Oklahoma City Okla USA \$38,711, Digital Equipment of Canada Ltd Kanata Ont \$75,626, Eastern Provincial Airways Ltd Gander

TRANSPORT—Continued

Nfld \$59,965, Flight Safety International Inc Flushing NY USA \$142,049, Pacific Western Airlines Ltd Vancouver BC \$70,600, Quebecair Dorval Que \$27,371.

Other Professional Services \$2,794,568

Data processing consultants \$912,667—Abatic Consulting Services Ltd Ottawa Ont \$32,250, ADGA Ltd Ottawa Ont \$94,856, Roy Ball Associates Ltd Ottawa Ont \$59,512, Datacrown Inc Willowdale Ont \$25,490, DMR and Associates Ltd Ottawa Ont \$142,778, Dynakey Corp Ottawa Ont \$52,075, Dynamic Sciences Ltd St Laurent Que \$77,686, Government of Canada—Statistics Canada Ottawa Ont \$30,154, Hartt and Page Ltd Ottawa Ont \$27,800, Hickling Partners Inc Ottawa Ont \$89,805, Software Artisans Ltd Nepean Ont \$77,040, LV Ursel and Associates Ltd Ottawa Ont \$30,484, Wood Brown and Associates Ltd Ottawa Ont \$76,697.

Management consultants, except Bureau of Management Consulting \$1,736,091—Aeres Consulting Services Ltd Toronto Ont \$25,060, ADI Ltd Halifax NS \$37,781, Aviaconsul Inc Montreal Que \$60,648, Behavioral Team A Corporation Toronto Ont \$25,125, Bond Architects and Engineers Ltd St John's Nfld \$28,090, Both Belle Robb Ltd Montreal Que \$25,348, Consortium Designers Incorporated Halifax NS \$55,028, Corner Brook Engineering Ltd Corner Brook Nfld \$25,525, Deleuw Cather Canada Ltd Toronto Ont \$50,455, PT Dixon Management Ltd Halifax NS \$55,476, ERA Consulting Economists Inc Montreal Que \$25,500, Fodor Engineering Ltd Toronto Ont \$56,554, GA Matthews and Associates Ltd Halifax NS \$55,614, Newfoundland Geoscience Ltd St John's Nfld \$80,747, Nolan Davis and Associates Ltd Halifax NS \$60,229, Northland Engineering Ltd Toronto Ont \$39,040, Sheppard Hedges and Green Ltd Halifax NS \$50,106, Stamarine Associates Ltd Ottawa Ont \$34,150, Sypher Consultants Inc Ottawa Ont \$41,334, TES Engineering Research Ltd Ottawa Ont \$139,230, Thorne Stevenson and Kellogg Toronto Ont \$44,546, Tradewind Scientific Ltd Ottawa Ont \$35,035, The Training Group Toronto Ont \$33,442.

Management consulting services—Bureau of Management Consulting, DSS \$125,433

Research contracts \$377

Other Services \$29,278,728

Contract administration—DSS (service charges) \$3,068,337

Contracted building cleaning \$2,111,519—A & A Services Company Ltd Vancouver BC \$122,892, Compagnie d'Entretien Acadia Inc Sept-Iles Que \$57,426, Arctic Improvements Ltd Hay River NWT \$28,260, Best Cleaners and Contractors Ltd Edmonton Alta \$44,900, Bordeaux Maintenance Services Ltd Yarmouth NS \$62,273, Capital Services and Supplies Ltd Halifax NS \$80,054, L'Entretien Chevalier Ltée Sept-Iles Que \$50,231, John M Darnforth Vancouver BC \$66,641, Ernie's Janitorial Services Ltd Whitehorse YT \$120,455, Government of Canada—Public Works Canada Halifax NS \$53,155, Groom Building Maintenance Ltd Vancouver BC \$45,007, Inuvik Inn Ltd Inuvik NWT \$59,039, JR Carpets and Janitorial Services Ltd Edmonton Alta \$47,986, Janovick Cleaning Services Ltd Churchill Man \$29,167, Jet Janitor Services Ltd Stephenville Nfld \$140,469, Kings Northern Cleaning Ltd North Bay Ont \$90,672, Modern Building Cleaning Services Ltd Halifax NS \$148,863, Martin Munnik Janitorial Services Ltd Terrace BC \$39,670, Pacific Building Maintenance Ltd Vancouver BC \$85,105, Michael F Rebagliati Smithers BC \$26,628, Les Services Sani Pro Inc Montreal Que \$53,861, Sanitary Operating Services Ltd Watson Lake Alta \$29,781, Spic and Span Janitorial Services Ltd Fort Nelson BC \$41,746, Sunlight Floor Cleaners Ltd Toronto Ont \$40,694, Superior Building Maintenance Ltd Prince Rupert BC \$32,243, Three Star Janitor Services Ltd Williams Lake BC \$28,515.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,336,661—Bailey

and Rose Ltd Ottawa Ont \$29,468, Canada Systems Group Ltd Ottawa Ont \$33,550, Computer Sciences Canada Ltd Edmonton Alta \$121,341, Comshare Ltd Rexdale Ont \$133,191, Control Data Canada Ltd Mississauga Ont \$55,782, Datacrown Inc Willowdale Ont \$297,507, Digital Equipment of Canada Ltd Kanata Ont \$74,581, Dynakey Corp Ottawa Ont \$212,675, Four Phase Systems Ltd Edmonton Alta \$50,493, Microtime Inc Ottawa Ont \$34,276, Nortak Software Ltd Ottawa Ont \$26,058.

Data processing services purchased from other government departments or programs \$2,223,917—Government of Canada—Statistics Canada Ottawa Ont \$343,703, Transport Canada-Computer Services Ottawa Ont \$1,880,214.

Hospitality \$32,123

Laundry, dry cleaning, and related services \$45,104

Membership fees \$52,931

Motion picture production and distribution \$11,297

Non-professional personal service contracts, not elsewhere specified \$147,306—Gagnair Consultants Ltée Montreal Que \$46,956.

Other real estate services (management, appraisal, etc.) \$27,116

Photography services except motion pictures \$112,977—Government of Canada—Public Works Canada Toronto Ont \$33,125, Marshall Macklin Monaghan Toronto Ont \$25,998.

Temporary help services \$888,443—ADGA Ltd Ottawa Ont \$35,839, Bradson Personnel Services Ltd Ottawa Ont \$100,670, HV Chapman and Associates Ltd Ottawa Ont \$28,052, Harrington Personnel Ottawa Ont \$29,826, Kelly Services Ltd Toronto Ont \$54,812, Manpower Temporary Services Ltd Toronto Ont \$37,044, Office Overload Ltd Winnipeg Man \$52,958, Pollack Personnel Ltd Ottawa Ont \$33,241, Temporary Office Services Inc Toronto Ont \$54,282, The 500 Selection Services Ottawa Ont \$25,809, Total Employment Services Ltd Toronto Ont \$51,400, Victor Temporary Services Ltd Ottawa Ont \$61,974.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$10,792,904—Bonds and insurance services \$26,725; collection expense CAA \$137,742—Civil Aviation Authority-Aviation House Edinburgh Scotland \$137,407; mess and food services \$81,434—Felec Services Inc Colorado Springs Colo USA \$36,632, Nanisivik Mines Ltd Winnipeg Man \$28,229; meteorological services in support of air transportation \$43,360—Corporation of the Town of Elliot Lake Elliot Lake Ont \$43,360; operation of car parking areas by contract \$68,194—Carpark Management Services Ltd Toronto Ont \$45,050; operation and maintenance of airports terminals and stations by contract \$4,103,930—ADGA Systems Ltd Vancouver BC \$269,566, Corporation of the Improvement District of Balmertown Ont \$75,500, Echo Bay Mines Ltd Edmonton Alta \$99,996, G & J Trucking Company Ltd Kenora Ont \$74,604, City of Kelowna Kelowna BC \$25,026, P Neudorff Ottawa Ont \$39,992, City of North Battleford North Battleford Sask \$74,859, Quebecair Dorval Que \$160,724, Smith Air (1976) Ltd Winnipeg Man \$53,006, Thomson and Sons Cleaning Ltd Edmonton Alta \$43,048, Tower Arctic Ltd Winnipeg Man \$2,567,355, Transports Bravo Inc Sherrerville Que \$103,131, Vancouver Soaring Associates Ltd Vancouver BC \$25,539, Versatile Air Services Ltd Iles de la Madeleine Que \$161,982, City of Winnipeg Winnipeg Man \$146,000, Yorkton Flying Services Ltd Yorkton Sask \$49,051; operation and maintenance of facilities by contract (except airport facilities) \$335,273—ADGA Systems Ltd Vancouver BC \$230,558, Gerald E Baird Contracting Ltd Toronto Ont \$39,450; other professional, technical and special services \$5,173,790—Aeres Consulting Services Ltd Winnipeg Man \$28,022, Acroama Inc Charlesbourg Que \$34,172, ADGA Ltd Ottawa Ont \$84,284, ADI Limited Toronto Ont \$27,692, Aviation Planning Services Ltd Montreal Que \$79,200, J D Barnes Ltd Toronto Ont \$33,671, S Birenbaum and Associates

TRANSPORT—Continued

Downsview Ont \$47,937, Blouin Translations Reg'd Ottawa Ont \$29,688, CEGEP Saint-Jean sur le Richelieu St-Jean Que \$250,000, CPO Tech Services Ltd Edmonton Alta \$35,017, Carleton University Ottawa Ont \$25,775, VB Cook Company Ltd Toronto Ont \$84,525, Delcan Wallace Ottawa Ont \$35,326, Deleuw Cather Canada Ltd Toronto Ont \$119,157, Ernst and Whinney Ottawa Ont \$44,800, Geocon Inc Toronto Ont \$38,479, Georgian College of Applied Arts and Technology Barrie Ont \$265,639, Giffels Associates Ltd Rexdale Ont \$83,500, Gyrin Falconry Inc Toronto Ont \$42,242, Hartley and Ferguson Architects Toronto Ont \$25,555, S C Hawkins Ottawa Ont \$32,400, Heliog Consultants Ltd Ottawa Ont \$25,050, Hickling Partners Inc Ottawa Ont \$35,063, IBI Group Edmonton Alta \$81,829, International Import Custom Brokers Inc Toronto Ont \$152,098, Zoltan S Kiss and Partners Vancouver BC \$171,571, Lansdowne Consulting Group Inc Ottawa Ont \$40,868, W K MacDonald Montreal Que \$48,015, Marshall Macklin Monaghan and Associates Ltd Toronto Ont \$44,737, Matakast Co Ltd Toronto Ont \$60,000, G A Matthews and Associates Ltd Halifax NS \$30,751, Faye Helen McEvoy Ottawa Ont \$32,135, Mitre Corp Boston Mass USA \$48,603, Mobius Software Ltd Ottawa Ont \$25,048, Northland Engineering Ltd Toronto Ont \$276,668, C C Parker Consultants Ltd Toronto Ont \$33,663, City of Pembroke Pembroke Ont \$43,700, Michael R Poole Ottawa Ont \$28,723, Price Contractors Ltd Halifax NS \$45,789, Proctor and Redfern Group Toronto Ont \$159,714, Provincial Diesel Inc Montreal Que \$34,958, Queen's University Kingston Ont \$32,147, Sawchuk Peach Associates Ltd Toronto Ont \$51,809, Sky Hi Contracting Ltd Toronto Ont \$55,286, The Training Group Edmonton Alta \$27,361, W J Wallace and Associates Ltd Toronto Ont \$49,224; reproducing and printing services (not including departmental publications, forms or stationery) \$89,668; sanitation services \$320,696—L'Entretien Chevalier Ltee Sept-Iles Que \$157,542; snow removal \$400,204—Alfred Cyr Halifax NS \$27,200, H & H Enterprises Ltd Halifax NS \$69,336, Michel Miller Inc Montreal Que \$179,593; other services \$11,888.

Other business services purchased from other government departments or programs \$8,428,093—Meteorological services \$2,816,841—Environment Canada Ottawa Ont \$2,730,134; operation and maintenance of airports terminals and stations by contract \$1,332,200—Environment Canada Edmonton Alta \$1,332,200; operation and maintenance of facilities by contract (except airport facilities) \$52,904—Environment Canada Winnipeg Man \$52,904; other professional technical and special services \$3,346,082—Canada Post Ottawa Ont \$63,972, Environment Canada Vancouver BC \$1,183,062, Public Works Canada Ottawa Ont \$1,680,979, Secretary of State Ottawa Ont \$29,400, Supply and Services Canada Hull Que \$315,455, Transport Canada Ottawa Ont \$73,214; reproduction and printing services (not including departmental publications, forms or stationery) \$86,216—Supply and Services Canada Hull Que \$86,216; service fees \$781,585—Supply and Services Canada Hull Que \$781,585; other services \$12,265.

AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$57,553,604

Accounting Services \$19,527

Engineering Services \$2,739,337

Architectural services \$853,578—Firme d'Expertises Claude Ltee Montreal Que \$64,000, Hartley and Ferguson Toronto Ont \$37,765, Murray and Murray Griffiths and Rankin Ottawa Ont \$93,459, Norr Group Consultants Ltd Toronto Ont \$317,062, Peterson and Lester Architects Vancouver BC \$167,600, St Gelais Tremblay Belanger Montreal Que \$139,292.

Engineering consultants (construction) \$648,302—Associated Engineering Services Ltd Vancouver BC \$34,838, Cheriton Engineering Ltd Edmonton Alta \$41,050, The ECE Consulting Group Ltd

Toronto Ont \$94,400, Groves Hodgson Palenstein Barton Edmonton Alta \$315,706, Phillips Barratt Vancouver BC \$38,984, Stanley Associates Engineering Ltd Edmonton Alta \$28,342.

Engineering consultants (other) \$1,204,853—Acres Consulting Services Ltd Vancouver BC \$28,200, Asselin Benoit Boucher Ducharme Montreal Que \$189,874, Associated Engineering Services Ltd Vancouver BC \$43,929, Firme d'Expertises Claude Ltee Montreal Que \$27,509, Giffels Associates Ltd Toronto Ont \$106,737, Hanscomb Consultants Toronto Ont \$77,142, Trevor Harris and Associates Ltd Toronto Ont \$59,179, Lajoie Pellerin and Associates Ltd Montreal Que \$128,165, Lalonde Girouard Montreal Que \$78,243, Les Laboratoires Ville Marie Inc Montreal Que \$27,400, Parkson Enterprises Toronto Ont \$38,779, F J Reinders and Associates Ltd Toronto Ont \$46,035, Stanley Associates Engineering Ltd Edmonton Alta \$94,771, BJ Tworzyanski Ltd Toronto Ont \$39,658.

Engineering services, not elsewhere specified \$32,604

Health and Welfare Services \$398,294

Para-medical personnel \$151,070

Physicians and surgeons \$166

Other health services, not elsewhere specified \$247,058

Legal Services \$8,841

Protection Services (Corps of Commissionaires, etc.) \$27,680,207

Protection services \$27,680,207—BC Corps of Commissionaires Vancouver BC \$828,976, Burns International Security Ltd Halifax NS \$241,012, The City of Calgary Calgary Alta \$1,428,103, Canadian Corps of Commissionaires Halifax NS \$726,533, Montreal Que \$2,048,075, Toronto Ont \$1,325,917, Winnipeg Man \$610,363, Edmonton Alta \$436,385, Vancouver BC \$52,902, Government of Canada—Royal Canadian Mounted Police Halifax NS \$1,824,360, Montreal Que \$6,794,031, Toronto Ont \$5,588,380, Winnipeg Man \$1,338,377, Edmonton Alta \$3,047,864, Vancouver BC \$1,385,875.

Scientific Services \$79,631

Scientific services, excluding consultants \$79,631—Keith Associates Ltd Montreal Que \$40,625, Lajoie Pellerin and Associates Ltd Montreal Que \$27,270.

Training and Educational Services—Non-Public Servants \$29,976

Education: elementary secondary and special (including vocational) \$20,853

Education: university and college \$9,123

Training and Educational Services—Public Servants \$72,391

Staff development and training—Public Service Commission \$31,301

Training of public servants—Other, including seminars \$41,090

Other Professional Services \$1,676,004

Data processing consultants \$502,884—Abatic Consulting Services Ltd Toronto Ont \$108,034, Bailey and Rose Ltd Toronto Ont \$101,488, Digital Equipment of Canada Ltd Kanata Ont \$158,486, Peat Marwick and Partners Ltd Toronto Ont \$29,130, Quasar Systems Ltd Toronto Ont \$41,350.

Management consultants, except Bureau of Management Consulting \$1,155,616—Acres Consulting Services Ltd Halifax NS \$30,843, ADI Ltd Halifax NS \$36,335, Aviation Planning Services Ltd Halifax NS \$46,332, The BAE Group Halifax NS \$48,826, D J Beaton and Associates Ltd Halifax NS \$43,697, CBCL Ltd Halifax NS \$49,844, Coles Associates Ltd Halifax NS \$86,897, W H Crandall and Associates Ltd Halifax NS \$33,493, Nolan Davis and Associates Ltd Halifax NS \$43,794, Dove/Whitten and Associates

TRANSPORT—Continued

Ltd Halifax NS \$29,042, Laventhol and Horwath Toronto Ont \$73,615, Monenco Ltd Halifax NS \$25,838, Morris and Richard Ltd Halifax NS \$51,506, Nfld Geoscience Ltd St John's Nfld \$25,093, Shawmont Nfld Ltd St John's Nfld \$44,156, Sypher Consultants Inc Halifax NS \$55,658, TEK Consultants Ltd Halifax NS \$57,939.

Management consulting services—Bureau of Management Consulting, DSS \$17,504

Other Services \$24,849,396

Contracted building cleaning \$10,912,307—A J Maintenance Services Ltd Halifax NS \$51,312, R W Bell Janitorial Ltd Toronto Ont \$61,540, Bordeaux Maintenance Services Ltd Halifax NS \$569,049, Canada's Capital Building Services Ltd Toronto Ont \$2,624,564, Capital City Maintenance Ltd Toronto Ont \$481,729, Consolidated Maintenance Services Ltd Vancouver BC \$48,050, Service d'Entretien Clair et Net Dorval Que \$37,099, Federated Building Maintenance Company Ltd Toronto Ont \$28,591, For Net Inc Montreal Que \$150,480, General Cleaning Company Ltd Halifax NS \$182,559, Government of Canada—Revenue Canada Edmonton Alta \$136,573, Grants Janitor Service Ltd Saint John NB \$47,307, J M P Maintenance Ltd Dorval Que \$1,295,248, Jet Janitor Services Ltd Sydney NS \$37,062, Kings Northern Cleaning Ltd North Bay Ont \$45,076, Les Services d'Edifices Nationaux Mirabel Que \$377,068, Midox Maintenance Ltd Toronto Ont \$75,602, Modern Building Cleaning Ltd Halifax NS \$312,449, Nation Wide Building Service Ltd Edmonton Alta \$467,968, Oxford Building Cleaning Ltd Winnipeg Man \$334,962, Pacific Building Maintenance Ltd Vancouver BC \$148,678, Perfect Building Maintenance Ltd Vancouver BC \$1,291,452, Pritchard Building Services Ltd Montreal Que \$333,979, Calgary Alta \$1,028,958, Corp Sanibec Quebec Inc Chicoutimi Que \$144,239, Tornado Maintenance and Services Ltd Grande Prairie Alta \$315,366, City of Toronto Toronto Ont \$140,535.

Data processing services and purchase of computer software, except for those purchased from other departments \$252,486—Comshare Ltd Rexdale Ont \$56,592, Computer Sciences Canada Ltd Winnipeg Man \$59,745, Digital Equipment of Canada Ltd Kanata Ont \$35,788, Execucom Canada Ltd Toronto Ont \$76,911.

Data processing services purchased from other government departments or programs \$314,788—Government of Canada—Transport Canada—Computer Services Ottawa Ont \$314,788.

Hospitality \$3,205

Laundry, dry cleaning, and related services \$76,961

Membership fees \$2,500

Motion picture production and distribution \$2,000

Non-professional personal service contracts, not elsewhere specified \$108,049—Hudson General Aviation Ltd Edmonton Alta \$66,633.

Other real estate services (management, appraisal, etc.) \$10,071

Photography services except motion pictures \$3,873

Temporary help services \$200,737—DOT Personnel Services Ltd Toronto Ont \$38,866, Temporarily Yours Vancouver BC \$31,359.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$12,878,583—Bonds and insurance services \$71,545—Dale and Company Ltd Toronto Ont \$71,450; operation of car parking areas by contract \$2,921,886—103833 Canada Ltee Montreal Que \$233,786, Arkey Traders Toronto Ont \$192,697, Canadian Corps of Commissioners Montreal Que \$82,047, Winnipeg Man \$180,311, Canpark Services Ltd Vancouver BC \$34,793, Carpark Management Services Ltd Halifax NS \$45,185, Citicomic Inc Toronto Ont \$102,585, Metropolitan Parking Inc Montreal Que

\$481,656, Toronto Ont \$1,226,699, OK Parking Services Ltd Calgary Alta \$208,550, Toronto Auto Parks (Airport) Ltd Toronto Ont \$46,537, Western Auto Park Ltd Winnipeg Man \$28,805; operation and maintenance of airports terminals and stations by contract \$1,140,771—AAF Ltee Montreal Que \$99,335, Cafas Inc Montreal Que \$567,768, Department of Tourism Halifax NS \$41,749, Les Services d'Edifices Nationaux Montreal Que \$45,634, Elmsdale Landscaping Ltd Halifax NS \$48,941, Everclear Building Maintenance Ltd Vancouver BC \$35,346, Pritchard Building Services Ltd Montreal Que \$75,787, St John Ambulance Halifax NS \$72,298, Sky Valet Services Ltd Edmonton Alta \$34,017, Tele Trip Company Edmonton Alta \$43,275; operation and maintenance of facilities by contract (except airport facilities) \$356,196—Clark Parking Inc Montreal Que \$161,117, Moonlight Building Maintenance Ltd Vancouver BC \$169,585; other professional, technical and special services \$5,487,482—Air Canada Toronto Ont \$26,244, Arthur Andersen and Co Ltd Toronto Ont \$65,000, Birdstrike Toronto Ont \$59,592, BC Corps of Commissioners Vancouver BC \$495,531, Burns International Security Services Ltd Halifax NS \$53,755, Cafas Inc Montreal Que \$199,014, Canadian Corps of Commissioners Halifax NS \$189,781, Montreal Que \$143,486, Toronto Ont \$201,747, Edmonton Alta \$208,182, Canadian Locker Company Ltd Edmonton Alta \$41,031, Carrier Air Conditioning Edmonton Alta \$695,144, L J Casavechia Contracting Ltd Halifax NS \$76,923, Charterways Transportation Ltd Toronto Ont \$295,229, Consolidated Maintenance Ltd Toronto Ont \$290,341, James S English Associates Ltd Montreal Que \$29,313, Trevor Harris and Associates Ltd Toronto Ont \$50,000, Honeywell Ltd Scarborough Ont \$130,427, Laventhol and Horwath Toronto Ont \$25,485, Metropolitan Licensing Ltd Toronto Ont \$37,605, City of Mississauga Mississauga Ont \$128,977, Murray and Murray Griffiths and Rankin Ottawa Ont \$265,799, Murray and Sons Ltd Halifax NS \$52,300, Les Services d'Entretien National Montreal Que \$39,171, Norr Airport Planning Associates Ltd Toronto Ont \$47,474, Ontario Landscaping Ltd Toronto Ont \$94,910, Peat Marwick and Partners Toronto Ont \$54,048, J L Richards and Associates Ltd Toronto Ont \$39,589, St John Ambulance Toronto Ont \$35,367, Standish Bros Ltd Toronto Ont \$87,201, Superior Trade Services Ltd Toronto Ont \$176,105, Tizzards Garden Centre Gander Nfld \$33,809, Touche Ross and Partners Toronto Ont \$41,174, Tour Autocar Roan Inc Montreal Que \$100,963, Urgence Ambulancier du Quebec Mirabel Que \$74,519; reproducing and printing services (not including departmental publications, forms or stationery) \$83,381; sanitation services \$594,756—Browning Ferris Industries Ltd Thunder Bay Ont \$30,718, T Dolman Edmonton Alta \$33,985, J M P Maintenance Ltd Dorval Que \$41,368, Laidlaw Waste Systems Ltd Edmonton Alta \$53,562, Societe Sanitaire Laval Laval Que \$320,205; snow removal by contract \$2,222,204—David E Chase Halifax NS \$49,000, Cirsic Inc Montreal Que \$45,672, Dufferin Construction Co Ltd Toronto Ont \$415,362, Monselet Construction Co Ltd Montreal Que \$351,380, Mulder Construction and Materials Ltd Winnipeg Man \$89,616, Les Services d'Edifices Nationaux Montreal Que \$80,640, Jim Neary Heavy Equipment Halifax NS \$53,000, R E O'Brien Construction Ltd Halifax NS \$132,147, Y & R Paquette Inc Mirabel Que \$538,985, Spiess Construction Ltd Calgary Alta \$235,224, H Wareham and Sons Ltd Halifax NS \$199,633; other services \$362.

Other business services purchased from other government departments or programs \$83,836—Other professional, technical and special services \$71,599—Government of Canada—Transport Canada Ottawa Ont \$71,599; other services \$12,237.

SURFACE TRANSPORTATION PROGRAM \$5,994,639

Accounting Services \$230,372

Accounting and audit services—Audit Services Bureau, DSS \$179,399

TRANSPORT—Continued

Accounting services except, Audit Services Bureau \$50,973—Government of Canada—Canadian Transport Commission Ottawa Ont \$44,401.

Engineering Services \$243,211

Engineering consultants (other) \$195,919—Government of Canada—Canadian Transport Commission Ottawa Ont \$169,151.

Engineering services, not elsewhere specified \$47,292—Government of Canada—Public Works Ottawa Ont \$47,292.

Legal Services \$25,547

Protection Services (Corps of Commissionaires, etc.) \$29,125

Protection services \$29,125—National Protective Service Co Ltd Ottawa Ont \$29,125.

Scientific Services \$394,329

Scientific services, excluding consultants \$394,329—Government of Canada—National Defence Ottawa Ont \$244,000, Les 500 Services de Selection Montreal Que \$44,625, Office Overload Montreal Que \$59,715.

Training and Educational Services—Non-Public Servants \$11,947

Education: elementary, secondary, and special (including vocational) \$8,148

Education: university and college \$3,799

Training and Educational Services—Public Servants \$89,845

Staff development and training—Public Service Commission \$37,785

Training of public servants—Other, including seminars \$37,790

Tuition fees and costs of attending courses not elsewhere specified \$12,270

Other Professional Services \$695,914

Data processing consultants \$30,478

Management consultants, except Bureau of Management Consulting \$7,782

Research contracts \$657,654—Accident countermeasures development (research) \$657,654—Biokinetics and Assoc Ltd Gloucester Ont \$222,220, Government of Canada—National Defence Ottawa Ont \$54,967 and Statistics Canada Ottawa Ont \$58,721, Market Facts of Canada Ltd Toronto Ont \$69,250, Mount Saint Vincent University Halifax NS \$30,394, Thompson Lightstone and Co Ltd Toronto Ont \$58,955, Traffic Injury Research Foundation Ottawa Ont \$33,569, University of Toronto Toronto Ont \$25,405.

Other Services \$4,274,349

Contract administration—DSS (service charges) \$136,494

Data processing services and purchase of computer software, except for those purchased from other departments \$62,949—Cybershare Ltd Winnipeg Man \$51,139.

Data processing services purchased from other government departments or programs \$548,132—Statistics Canada Ottawa Ont \$328,505 and Departmental Administration Program Transport Ottawa Ont \$219,627.

Hospitality \$57,096—Association du Camionnage du Quebec Inc Montreal Que \$40,000.

Laundry, dry cleaning, and related services \$3,533

Membership fees \$18,644

Motion picture production and distribution \$53,211—Government of Canada—National Film Board Montreal Que \$53,211.

Non-professional personal service contracts, not elsewhere specified \$7,782

Temporary help services \$175,162—Victor Temporary Services Ottawa Ont \$48,881.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,505,073—Accident investigation by contract \$1,067,508—Ecole Polytechnique de Montréal Montreal Que \$96,946, McGill University Montreal Que \$98,712, Nova Scotia Technical College Halifax NS \$27,597, Technical University Nova Scotia Halifax NS \$70,626, Universities of: British Columbia Vancouver BC \$79,385, Calgary Alberta \$129,403, Manitoba Winnipeg Man \$113,603, New Brunswick Fredericton NB \$120,844, Saskatchewan Saskatoon Sask \$106,735, Toronto Toronto Ont \$80,920, Western Ontario London Ont \$118,515; executive interchange contracts \$150,754—Alberta Transportation Edmonton Alta \$59,588, Canadian Wheat Board Winnipeg Man \$76,459; other professional, technical and special services \$1,260,822—ADI Ltd Fredericton NB \$83,273, Calspan Advanced Technology Centre Buffalo NY USA \$61,484, Canadian Standards Association Rexdale Ont \$123,685, Cimco Ltd Toronto Ont \$95,395, Data Resources of Canada Toronto Ont \$117,013, Hartt and Page Ltd Ottawa Ont \$25,145, IBI Group Toronto Ont \$69,597, Johnson Controls Montreal Que \$26,499, Donald A Leitch Winnipeg Man \$91,284, MGA Ltd St John's Nfld \$41,796, Phaneuf Gravelle Blain and Assoc Inc Ville St Laurent Que \$29,500, Snavely King and Assoc Inc Washington DC USA \$39,410, Systemhouse Ltd Ottawa Ont \$26,828, E W Tyrczneiwicz Winnipeg Man \$34,500, W R Davis Engineering Ltd Gloucester Ont \$52,882; others \$25,989.

Other business services purchased from other government departments or programs \$706,273—Operation and maintenance of facilities by contract (except airport facilities) \$575,717—Public Works Montreal Que \$551,831; other professional, technical and special services \$107,272—Statistics Canada Ottawa Ont \$79,586 and Departmental Administration Program Transport Ottawa Ont \$27,686; other services \$23,284.

Canadian Transport Commission \$2,452,343

Accounting Services \$75,000

Accounting services, except Audit Services Bureau \$75,000—Clarkson Gordon Chartered Accountants Ottawa Ont \$75,000.

Legal Services \$32,426

Protection Services (Corps of Commissionaires, etc.) \$25,720

Protection services \$25,720—Canadian Corps of Commissionaires Ottawa Ont \$25,720.

Training and Educational Services—Public Servants \$75,311

Staff development and training—Public Service Commission \$38,966—Government of Canada—Public Service Commission Ottawa Ont \$38,120.

Training of public servants—Other, including seminars \$28,205

Tuition fees and costs of attending courses not elsewhere specified \$8,140

Other Professional Services \$1,162,044

Data processing consultants \$33,882

Management consultants, except Bureau of Management Consulting \$863,567—Abatic Consulting Services Ltd Ottawa Ont \$42,520, Arthur Anderson and Co Ottawa Ont \$111,231, Axmith Lei and Redmayne Toronto Ont \$38,429, Doane Raymond Management Consultants Halifax NS \$64,571, Hickling Partners Inc

TRANSPORT—Concluded

Ottawa Ont \$26,044, Peat Marwick and Partners Montreal Que \$174,239, Systemhouse Ltd Ottawa Ont \$44,420.

Research contracts \$264,595—Market Facts of Canada Toronto Ont \$50,000.

Other Services \$1,081,842

Contract administration—DSS (service charges) \$74,394—Government of Canada—Supply and Services Canada Ottawa Ont \$74,394.

Data processing services and purchase of computer software, except for those purchased from other departments \$552,869—Comshare Rexdale Ont \$84,193, Hitech Canada Ltd Ottawa Ont \$31,135, Industrial Life Technical Services Montreal Que \$437,517.

Data processing services purchased from other government departments or programs \$200,655—Government of Canada—Transport Canada Ottawa Ont \$183,771.

Hospitality \$6,993

Membership fees \$19,183

Photography services except motion pictures \$2,531

Temporary help services \$82,158

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$143,059—Interpreters fees and travel \$13,572; reporting services \$79,348—International Reporting Inc Downsview Ont \$58,637; translation simultaneous and all related costs \$28,227; drafting services \$175; other business services \$21,737.

TREASURY BOARD \$6,934,306

Secretariat \$6,424,486

Training and Educational Services—Public Servants \$204,620

Purchase of training packages and courses \$20,567

Staff development and training—Public Service Commission \$99,655—Government of Canada—Public Service Commission of Canada Ottawa Ont \$92,617.

Training of public servants—Other, including seminars \$84,398

Other Professional Services \$1,270,535

Management consultants, except Bureau of Management Consulting \$377,845—Eric A Milligan Ottawa Ont \$67,690, McGill University Montreal Que \$29,738, Government of Canada—Supply and Services Canada Bureau of Management Consulting Ottawa Ont \$98,752, Hay Associates Canada Ltd Toronto Ont \$30,563.

Professional services not elsewhere specified \$892,690—Victor Spassov Editorial Ottawa Ont \$29,200, Words Associated Wakefield Que \$36,675, Government of Canada—Statistics Canada Ottawa Ont \$409,085.

Other Services \$4,949,331

Data processing services and purchase of computer software, except for those purchased from other departments \$4,390,650—IP Sharp Associates Toronto Ont \$182,676, Datacrown Inc Willowdale Ont \$198,550, Canada Systems Group \$72,949, Government of Canada—Supply and Services Canada Ottawa Ont \$1,210,935, Public Archives Canada Ottawa Ont \$2,732,213.

Hospitality \$21,998

Membership fees \$7,768

Motion picture production and distribution \$2,223

Photography services except motion pictures \$11,465

Temporary help services \$258,020—Barbara's Office Personnel Ltd Ottawa Ont \$154,046, Bradson Personnel Services Ottawa Ont \$30,928, Victor Temporary Services Ottawa Ont \$42,485.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$21,937

Other business services purchased from other government departments or programs \$235,270—Canada Post Corp Ottawa Ont \$120,884.

Comptroller General \$509,820

Training and Educational Services—Public Servants \$109,807

Purchase of training packages and courses \$8,377

Staff development and training—Public Service Commission \$55,118—Government of Canada—Public Service Commission of Canada Ottawa Ont \$44,380.

Training of public servants—Other, including seminars \$46,312

Other Professional Services \$269,354

Management consultants, except Bureau of Management Consulting \$202,936—Allan Bennett and Associates Ottawa Ont \$32,863, Gordon Cassidy Consulting Kingston Ont \$26,500, Woods Gordon Toronto Ont \$42,400.

Professional services not elsewhere specified \$66,418—Peat Marwick and Partners Ottawa Ont \$36,750.

Other Services \$130,659

Data processing services and purchase of computer software, except for those purchased from other departments \$5,416

Hospitality \$8,328

Membership fees \$1,270

Photography services except motion pictures \$194

Temporary help services \$70,773—Barbara's Office Personnel Ltd Ottawa Ont \$44,872.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$4,264

Other business services purchased from other government departments or programs \$40,414—Government of Canada—Public Works Canada Ottawa Ont \$30,052.

VETERANS AFFAIRS \$97,378,309

Department \$97,378,309

VETERANS AFFAIRS PROGRAM \$96,093,039

Health and Welfare Services \$84,526,299

Hospital services \$55,037,605—Alberta Health Care Edmonton Alta \$92,738, Alberta Hospital Edmonton Alta \$72,482, Brockville Psychiatric Hospital Brockville Ont \$48,117, Camp Hill Hospital Halifax NS \$6,781,823, Centre Hospitalier Côte des Neiges Montreal Que \$51,533, Centre Hospitalier Université de Laval Ste-Foy Que \$1,360,751, Claresholm Care Centre Claresholm Alta \$107,091, Cowichan District Hospital Duncan BC \$41,610, Department of Public Health Regina Sask \$91,516 Dr Everett Chalmers Hospital Fredericton NB \$1,681,441, Dr George L Dumont Hospital Moncton NB \$1,043,201, General Hospital Sault Ste Marie Ont \$27,429, General Hospital Corporation St John's Nfld \$2,469,394, Gorge Road Hospital Victoria BC \$64,809, Harbour View Hospital

VETERANS AFFAIRS—Continued

Sydney Mines NS \$594,800, Health Science Centre Winnipeg Man \$25,411, Holy Family Hospital Vancouver BC \$45,620, Kelowna General Hospital Kelowna BC \$99,905, Lions Gate Hospital North Vancouver BC \$40,148, Medical Services Plan of BC Victoria BC \$335,076, Metro Calgary and Rural General Hospital District #93 Calgary Alta \$1,016,062, Minister of Finance Port Coquitlam BC \$556,551, Moose Jaw Union Hospital Moose Jaw Sask \$31,009, Mount St Frances Hospital Nelson BC \$36,760, Nanaimo Regional Hospital Nanaimo BC \$52,840, National Defence Medical Centre Ottawa Ont \$30,860, Nova Scotia Rehabilitation Centre Halifax NS \$37,936, Ottawa Civic Hospital Ottawa Ont \$26,944, Ottawa General Hospital Ottawa Ont \$43,087, Parkwood Hospital London Ont \$9,600,735, Pasqua Hospital Regina Sask \$48,137, Peace Arch District White Rock BC \$57,028, Penticton General Hospital Penticton BC \$73,386, Plains Health Centre Regina Sask \$48,722, Prince George Regional Hospital Prince George BC \$60,402, Province of Manitoba Winnipeg Man \$258,431, Provincial Sanitorium Charlottetown PEI \$64,935, Queen Elizabeth Hospital Charlottetown PEI \$29,303, Regina General Hospital Regina Sask \$32,255, Riverdale Hospital Toronto Ont \$26,253, Royal Columbian Hospital New Westminster BC \$85,973, Royal Inland Hospital Kamloops BC \$61,616, Royal Jubilee Hospital Victoria BC \$905,271, Saanich Peninsula Hospital Saanichton BC \$27,745, Saint John Regional Hospital West Saint John NB \$2,677,933, Saint John Regional Hospital Saint John NB \$74,306, St Clares Mercy Hospital St John's Nfld \$42,271, St Mary's Hospital Sechart BC \$36,582, St Mary's Hospital New Westminster BC \$39,802, St Paul's Hospital Vancouver BC \$36,914, Shaughnessy Hospital Vancouver BC \$3,236,663, Shuswap Lake General Salmon Arm BC \$25,026, Soldiers Memorial Hospital Campbellton NB \$913,050, G F Strong Rehabilitation Centre Vancouver BC \$25,457, Sunnybrook Medical Centre Toronto Ont \$6,097,263, Surrey Memorial Hospital Surrey BC \$86,316, Trail Regional Hospital Trail BC \$33,173, Treasurer of Ontario Toronto Ont \$163,177, Trenton Memorial Hospital Trenton Ont \$48,527, University of Alberta Edmonton Alta \$754,646, University Hospital Saskatoon Sask \$46,772, University of Toronto Clinic Toronto Ont \$91,987, Valley Health Services Kentville NS \$46,585, Vancouver General Hospital Vancouver BC \$307,528, Vernon Jubilee Hospital Vernon BC \$27,666, Victoria General Hospital Halifax NS \$147,786, Victoria General Hospital Victoria BC \$103,704, Victoria Hospital London Ont \$8,512,726, Wascana Hospital Regina Sask \$1,192,459, Waterford Hospital St John's Nfld \$49,089.

Para-medical personnel \$245,226

Physicians and surgeons \$2,869,255—S K Baidwan Winnipeg Man \$56,927, Camp Hill Physician Services Halifax NS \$27,350, K S Cheng Winnipeg Man \$50,377, Deer Lodge Hospital Winnipeg Man \$146,264, J C Dickson Montreal Que \$29,750, N K Jain Winnipeg Man \$30,825, L John Winnipeg Man \$53,511, N M Khan Winnipeg Man \$49,462, R Lanthier Montreal Que \$36,662, B Lipowski Montreal Que \$45,350, Manitoba X-Ray Clinic Winnipeg Man \$56,510, E Milambing Winnipeg Man \$51,203, F Munroe-Bourne Montreal Que \$31,978, R E G Place Montreal Que \$46,520, B A Rivkin Winnipeg Man \$45,318, Shaughnessy Hospital Vancouver BC \$61,095, G L Thompson Winnipeg Man \$56,665, M N Tinkam Winnipeg Man \$57,312, University of Manitoba Winnipeg Man \$83,629, University of Ottawa Ottawa Ont \$36,000.

Welfare services \$1,680,797—Tingley Monuments Amherst NS \$34,440.

Other health services, not elsewhere specified \$24,693,416—Blue Cross Moncton NB \$230,068, Boots Company Limited Burnaby BC \$77,657, Boots Drug Store Ltd Toronto Ont \$224,704, Budget Drug Mart Clarendville Nfld \$32,176, Canadian National Institute for the Blind Toronto Ont \$205,941, Carrols Drug Store Glace Bay NS \$43,826, Emergency Health Service Victoria BC \$64,845, Greendale Drugs Toronto Ont \$31,162, Greens Pharmacy Badgers Key Nfld \$53,854, Haliburton Pharmacy Haliburton Ont \$25,982,

Hodgson Orthotics Ltd Vancouver BC \$42,300, Hoods Pharmacy Charlottetown PEI \$27,254, Horst Dental Labs Dundas Ont \$33,664, Kellways Pharmacy Gander Nfld \$30,658, Larter's Pharmacy Montague PEI \$43,208, Larter's Pharmacy Souris PEI \$25,332, London Drugs Ltd Richmond BC \$36,020, Mabon Drug Co Montague PEI \$25,633, Dr J H P Main Toronto Ont \$55,870, McGill & Orme Ltd Victoria BC \$64,097, Medical Arts Pharmacy Kingston Ont \$25,041, Medical Centre Drugs Scarborough Ont \$31,763, National Health and Welfare Ottawa Ont \$804,238, Niagara Medical Services Grimsby Ont \$35,426, Peoples Drug Mart Ltd Vancouver BC \$101,094, Pharmacie J G Cadieux Montreal Que \$29,898, Pharmacie B Mayrand Inc Montreal Que \$29,771, Pharmasare Ltd Vancouver BC \$296,349, Shan Dental Lab Winnipeg Man \$31,036, Shoppers Drug Mart Moncton NB \$26,245, Shoppers Drug Mart Summerside PEI \$27,964, Shoppers Drug Mart West Vancouver BC \$242,636, Steads Pharmacy Charlottetown PEI \$43,663, Sunnybrook Aids for Living Centre Toronto Ont \$220,755, Unifron Kitchener Ont \$81,008, Vancouver Audiometric Ltd Vancouver BC \$47,088, Victoria Order of Nurses Winnipeg Man \$66,021, Victorian Order of Nurses Sydney NS \$28,725, Waite's Drug Mart Summerside PEI \$35,748, Wassons Co (1980) Ltd St John NB \$32,828, West Park Prosthetics Toronto Ont \$44,533, Woodward's Stores Ltd Vancouver BC \$34,977.

Legal Services \$24,874

Protection Services (Corps of Commissionaires, etc.) \$1,079,461

Protection services \$1,079,461—Canadian Corps of Commissionaires Montreal Que \$581,641, Canadian Corps of Commissionaires Ottawa Ont \$230,706, Canadian Corps of Commissionaires Saskatoon Sask \$45,762, Canadian Corps of Commissionaires Winnipeg Man \$138,599.

Training and Educational Services—Public Servants \$515,533

Staff development and training—Public Service Commission \$486,774—Public Service Commission Ottawa Ont \$486,774.

Training of public servants—Other, including seminars \$85

Tuition fees and costs of attending courses not elsewhere specified \$28,674

Other Professional Services \$3,197,582

Data processing consultants \$251

Management consultants, except Bureau of Management Consulting \$556,466—DPA Consulting Ltd Charlottetown PEI \$88,184, EAC Amy and Sons Ltd Ottawa Ont \$71,577, Touche Ross & Partners \$52,476.

Management consulting services—Bureau of Management Consulting, DSS \$414,365—Bureau of Management Consulting Ltd Que \$195,770, DMR & Associates Halifax NS \$73,390, DPA Consulting Ltd Charlottetown PEI \$48,954.

Professional services not elsewhere specified \$2,226,500—ACS Associates Ottawa Ont \$78,679, Associate Consulting Services Ltd Ottawa Ont \$43,492, Bureau of Management Consulting Ottawa Ont \$78,062, Canadian Government Photo Centre Ottawa Ont \$30,887, Federal Systems of Canada Ottawa Ont \$484,525, Kerry Management Services Ltd Ottawa Ont \$113,051, Northwest Dental Laboratories Ltd Vancouver BC \$28,335, Royal Ottawa Hospital Ottawa Ont \$28,576, Quasar Systems Ltd Ottawa Ont \$140,948, Supply and Services Canada Hull Que \$50,092, Systemhouse Ltd Ottawa Ont \$588,117, TES Contract Service Inc Toronto Ont \$40,449, Turner Dental Laboratories Ltd Victoria BC \$26,752.

Other Services \$6,749,290

Contract administration—DSS (service charges) \$467,231—Supply and Services Canada Hull Que \$467,231.

VETERANS AFFAIRS—*Concluded*

Contracted building cleaning \$68,766—Shaughnessy Hospital Vancouver BC \$50,139.

Data processing services and purchase of computer software, except for those purchased from other departments \$1,790,719—Computel Systems Ltd Ottawa Ont \$304,126, Dynaskey Corporation Ottawa Ont \$43,438, I P Sharpe Association Ltd Toronto Ont \$35,024.

Data processing services purchased from other government departments or programs \$432,600—Supply and Services Canada Hull Que \$432,600.

Hospitality \$39,804

Laundry, dry cleaning, and related services \$335,662—Perth Services Ltd Winnipeg Man \$242,559.

Membership fees \$41,221

Non-professional personal service contracts, not elsewhere specified \$506,870—Victorian Order of Nurses Winnipeg Man \$69,201.

Temporary help services \$345,467—Bradson Personnel Services Inc Ottawa Ont \$26,594, MacDonald & Brisson Ottawa Ont \$44,834, Manpower Temporary Services Moncton NB \$43,905, Medix Division of Drake International Winnipeg Man \$81,579, Office Overload Moncton NB \$25,113.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$2,037,035—Canadian Red Cross Toronto Ont \$1,454,422.

Other business services purchased from other government departments or programs \$683,915—Supply and Services Canada Hull Que \$683,915.

WAR VETERANS ALLOWANCE BOARD PROGRAM \$27,425

Training and Educational Services—Public Servants \$5,909

Staff development and training—Public Service Commission \$5,909

Other Professional Services \$6,903

Management consulting services—Bureau of Management Consulting, DSS \$5,887

Professional services not elsewhere specified \$1,016

Other Services \$14,613

Contract administration—DSS (service charges) \$531

Hospitality \$39

Membership fees \$500

Temporary help services \$4,837

Other business services purchased from other government departments or programs \$8,706

PENSIONS PROGRAM \$1,235,477

Health and Welfare Services \$140,003

Hospital services \$38,985—Deer Lodge Hospital Winnipeg Man \$26,737.

Physicians and surgeons \$98,161—TJ Powell Ottawa Ont \$27,700, University of Ottawa Ottawa Ont \$40,000.

Welfare services \$2,750

Other health services, not elsewhere specified \$107

Legal Services \$52

Training and Educational Services—Public Servants \$32,571

Staff development and training—Public Service Commission \$31,396—Public Service Commission Ottawa Ont \$31,396.

Training of public servants—Other, including seminars \$1,175

Other Professional Services \$931,590

Management consultants, except Bureau of Management Consulting \$21,198

Management consulting services—Bureau of Management Consulting, DSS \$1,061

Professional services not elsewhere specified \$909,331—Deer Lodge Hospital Medical Staff Association Winnipeg Man \$45,984, Shaughnessy Hospital Vancouver BC \$152,222, Sunnybrook Hospital University of Toronto Clinic Toronto Ont \$54,915.

Other Services \$131,261

Contract administration—DSS (service charges) \$5,875

Hospitality \$596

Laundry, dry cleaning, and related services \$3,043

Membership fees \$1,306

Temporary help services \$78,571—MacDonald and Brisson Ottawa Ont \$44,834.

Other business services except those purchased from other government departments or programs (excluding any printed matters or publications) \$1,488

Other business services purchased from other government departments or programs \$40,382—Supply and Services Canada Ottawa Ont \$40,382.

BUREAU OF PENSIONS ADVOCATES PROGRAM \$22,368

Health and Welfare Services \$20,903

Other health services, not elsewhere specified \$20,903

Training and Educational Services—Public Servants \$838

Staff development and training—Public Service Commission \$838

Other Professional Services \$340

Professional services not elsewhere specified \$340

Other Services \$287

Contract administration—DSS (service charges) \$287

SECTION 33

1982-83
PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

	<i>Page</i>
Construction and acquisition of land, buildings and works	33.2
Construction and acquisition of machinery and equipment ..	33.19
Payments of \$5,000 or over for land and buildings	33.28

Construction and acquisition of land, buildings and works

Note: this statement provides total expenditure by program with details related to contracts of \$250,000 or over (\$25,000 or over for cost plus contracts).

Name and location of contractors	Brief description and province of project	Amount of contract \$	1982-83 Expenditures \$	Expenditures to date \$
AGRICULTURE \$12,242,880				
Department \$12,242,880				
AGRI-FOOD DEVELOPMENT PROGRAM \$9,911,222				
Carlberg Jackson Partners New Westminster BC	Office laboratory BC	1,842,000	733,698	733,698
Cinch Construction Ltd Oak Lake Man	Dry sow gestation barn Man	268,700	286,508	286,508(f)
Construction Paval Inc Montréal Que**	Office laboratory Que	9,550,963	308,260	308,260
Elmara Construction Co Ltd Windsor Ont	Plant growth greenhouse linkage Ont	258,038	258,038	258,038(f)
Geodex Inc Montréal Que**	Foundation laboratory Que	292,976	292,976	292,976
Keller Construction Ltd Edmonton Alta**	Meat processing plant Alta	2,294,000	1,932,000	2,072,000
Metric Builders Ltd Glouster Ont**	Construction of swine showcase Ont	498,000	565,000	565,000(f)
Tetreault Parant Languedue Montréal Que**	"Plans & Devis" laboratory Que	1,575,000	436,419	697,441*
Vie-Bilt General Contractors Inc Ottawa Ont**	Headerhouse building Ont	269,330	269,330	269,330
AGRI-FOOD REGULATION AND INSPECTION PROGRAM \$2,082,768				
CANADIAN GRAIN COMMISSION PROGRAM \$248,890				
COMMUNICATIONS \$1,390,287				
COMMUNICATIONS PROGRAM \$1,389,187				
R J Nicol Construction (1975) Ltd Ottawa Ont**	Construction of computer building Ont	1,042,671	905,171	1,042,671(f)
National Museums of Canada \$1,100				
ENERGY, MINES AND RESOURCES \$111,134				
ENERGY PROGRAM \$112				
MINERALS AND EARTH SCIENCES PROGRAM \$111,022				
ENVIRONMENT \$53,459,972				
ENVIRONMENTAL SERVICES PROGRAM \$7,501,136				
Blunden Construction Ltd Halifax NS**	Design and construction life support system NS	493,546	493,546	493,546*
Burnett Construction Ltd St John's Nfld**	Agriculture site—Construction of greenhouses Nfld	405,022	243,942	405,022*(f)
Enterprise Electronics Corporation Enterprise Alabama USA	Development of a medium range radar system Ont Que Man Sask	1,005,000		1,005,660(f)
R Grenier St Méthode de Frontenac Que**	Improvement and construction of nordic dwellings	653,787	653,787	653,787
Hermes Electronic Ltd Dartmouth NS	PAPA Alternative Data System (PADS) BC	1,153,000		346,193(f)
Interprovincial Engineering Ltd Halifax NS	Engineering services NS	100,000***	39,596	82,790*(f)
MacDonald Dettwiler and Associates Richmond BC	PAPA Alternative Data System (PADS) BC	1,697,873		1,697,873(f)
Multi Ventures Ltd Tracy NB**	Fire vehicle services and repairs to garage NB	344,969	136,619	344,969*
Pilote Construction Incorporated Charlesbourg ouest Que**	Filtration of used waters and sanitation plant Que	681,486	2,000	681,486*(f)
Redwood Construction Ltd St John's Nfld**	Building renovations Nfld	402,927	402,927	402,927(f)
Stanley and Shepherd St John's Nfld	Architectural services Nfld	53,000***	13,219	52,999*(f)
Wade Williams Partnership Victoria BC	Architectural services BC	44,500***	16,000	44,500*(f)
Wind Turbine Company of Canada Ltd Elmira Ont**	CWSR-81-Radome Towers Ont	284,257	192,882	284,257*(f)
PARKS CANADA PROGRAM \$45,958,836				
Act Contracting Ltd Vernon BC**	Grading base course utilities and related work Alta	388,886	379,798	379,798*
Adam's Aggregates Ltd Gander Nfld**	Highway reconstruction Nfld	1,213,325	713,902	713,902
Albion Construction Co Ltd North Vancouver BC**	Construction of admin building YT	1,244,658		1,244,658*(f)
Alexander Enterprises Ltd Stephenville Nfld	Design and build pre-engineered building Nfld	277,500	36,950	277,500(f)
Alpha Construction Ltd Calgary Alta	Restore 1914 structure Alta	648,376	648,376	648,376(f)
Alta Ltd Montreal Que	Repairs to locks 14-16 Ont	855,224	77,564	855,224*(f)
Argus Installations Ltd Vancouver BC	Construction of sewage treatment plant Alta	3,844,290	3,157,355	3,512,786
Avalon construction Ltd St John's Nfld	Emergency rock cut stabilization Nfld	938,212		938,212*(f)
Bishop Marine Construction Ltd Gananogue Ont**	Maintenance dredging Ont	477,000		169,017
Blouin Blouin Associates Montreal Que	Restoration and architectural services Que	316,121	30,214	316,121
Botkin WF Construction Ltd Regina Sask**	Highway 263 asphalt paving YT	957,006	475,289	957,006*(f)
Braniff Construction Ltd Kelowna BC	Rogers Pass Centre summit development BC	1,331,414	148,285	1,331,414*
Campbell The George Co Ltd Fort Erie Ont**	Pukaskwa park entrance road construction Ont	397,004	60,000	397,004
Carson HE and Sons Ltd Moncton NB**	Upgrading highway NB	1,369,341	699,877	1,365,017
Central Okanagan Contracting Ltd Vernon BC	Sewer to upper to lower Lake Louise Alta	260,652	179,884	179,884
Chaulk's Ltd Deer Lake Nfld	Roads, water sewer and grading compound area Nfld	409,162		409,162*(f)
Chaytor Engineering and Construction Ltd Corner Brook Nfld	Construction of trades shop building Nfld	260,479	260,111	260,111
Collier Pavey Construction Ltd Canmore Alta	Construction of three toilet buildings Alta	375,251	201,008	363,243*
Connal Western Industries (Division of Canfrage Ltd) Calgary Alta**	Pavement repairs Alta	1,537,578	1,537,578	1,537,578(f)
Construction BSL Inc West Charlesbourg Que	Structural repairs Que	427,976	427,776	427,776

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
ENVIRONMENT—Concluded				
PARKS CANADA PROGRAM—Concluded				
Construction R Cloutier Inc Shawinigan Que	Construction of welcome centre and foundation Que	1,160,283	806,439	1,160,283*(f)
Cook K Ltd Dugald Man	Road repairs Man	1,675,698	1,208,432	1,538,784*(f)
Corporation Immobilière Dallaire Vanier City Que	Structure stabilization—Courtine and bastion Que	2,818,436	1,443,069	1,443,069
Current Biggs Ltd Summerside PEI	Reconstruction of golf course PEI	570,063	4,314	570,063*(f)
Debco Construction & Development Ltd Edmonton Alta**	Reconstruction of Bow Valley parkway Alta	1,524,358	228,784	1,607,884*
Deschenes Structures Ottawa Ont	Repair weir Ont	383,468	205,744	376,092
Desranleau Lucien Ltée Iberville Que	Restoration of Fort Chambly Que	2,694,981	419,947	2,694,981*(f)
Dexter's Construction Co Ltd Bedford NS**	Highway upgrading Nfld	4,958,819	2,333,938	2,333,938
Duntri Construction Ont	Lock, dam and weir reconstruction Ont	1,085,333	969,457	969,457
Eastern Road Builders Ltd Clarendville Nfld	Golf course construction Nfld	1,298,985	1,038,617	1,038,617
Edman Construction Ltd Edmonton Alta	Construction of tradeshop and maintenance campground Alta	396,482	4,074	396,482*(f)
Emmons & Mitchell Construction Ltd Kingston Ont ..	Construct and restore buildings Ont	625,852	600,749	600,749
Far North Construction Co Brampton Ont	Construct new administration building and compound area Ont	1,461,478	1,427,032	1,427,032
Fortin LJ Construction Ltd Kapuskasing Ont	Pukaskwa utilities Ont	1,295,821	873,390	873,390
GID Ltd Quebec City Que	Restoration planning Haut Fourneau Que	457,100	347,100	347,100(f)
Gaffney Quebec Ltd Stratford Ont	Repair weir Ont	627,787	29,532	627,787*(f)
Gauthier Guité Roy Quebec City Que	Restoration Fort Chambly Que	320,000		224,000
Genra Construction Quebec City Que	Structural repairs Que	292,946	4,472	292,946(f)
Gillet Construction Ltd Calgary Alta**	Construction of facility building Alta	1,759,643	1,057,316	1,057,316
Holthe Foundations Cold Lake Alta	Water supply improvements Alta	374,950	38,549	38,549
Island Coastal Services Charlottetown PEI**	Development of access road PEI	481,652		481,652(f)
Jennings Robert Construction Ltd Nepean Ont	Reconstruct Pretoria Avenue Bridge wall Ont	754,627	126,228	754,627*(f)
Jennings Robert Construction Ltd Nepean Ont	Reconstruction Lock 18 Ont	489,690	472,791	472,791
Joslyn and Olson Contractors Ltd Edmonton Alta ..	Construction of three shower buildings Alta	550,886	234,365	550,866*(f)
Kirsch Construction Ltd Middle Lake Sask**	Asphalt paving highway 263 Sask	1,097,340	894,023	894,023
Kiwi Landscaping (1983) Ltd Edmonton Alta	Campground improvements and landscaping Alta	294,380	294,380	294,380(f)
Laflamme W D Ltd Ottawa Ont	Reconstruct lock Ont	1,835,108	424,095	1,822,584
Lee-Jay Construction (1972) Co Ltd Edmonton Alta ..	Construction of Pochontons campground Alta	958,072	809,707	958,072*(f)
Les Consultants BPR Quebec City Que	Structure stabilization—Bastion and courtine Que	269,100	144,472	144,472
Les Entrepreneurs Dapac Ltée Boucherville Que** ..	Harbour repairs Que	835,200***	721,468	721,468
Les Fondations Grodex Inc Ville St Laurent Que ..	Construction of a support wall Que	573,231	13,611	573,231(f)
Lionel Maldernay et Fils Ltée Quebec City Que	Construction of foundation and two kitchen shelters Que	657,034	657,034	657,034
Lundrigans Group Corner Brook Nfld**	Highway reconstruction Nfld	4,570,974	2,145,221	2,145,221
Lundrigans Ltd Corner Brook Nfld	Construction of visitors reception centre Nfld	1,740,741	1,533,769	1,433,769
MacDonald Colin R Antigonish NS**	Highway reconstruction NS	2,284,514	1,097,689	1,097,689
Manitoba Department of Highways Winnipeg Man ..	Relocate provincial trunk highway #9 and parking lot and access Man	501,879		501,879(f)
Maple Engineering and Construction (Eastern) Ltd Ottawa Ont	Morton dam repairs Ont	315,464	315,464	315,464(f)
McDonald JB and Sons Contractors Ltd Edmonton Alta	Metal binwall construction and repair to culvert headwalls Alta	273,351	273,351	273,351(f)
Modern Paving Ltd Gouls Nfld	Construction, access road and parking Nfld	660,814	101,534	660,814(f)
Morsky P Ltd Virden Man**	Grading and base course Man	1,595,814	27,758	1,538,346*(f)
Mulder Brothers (1975) Ltd Winnipeg Man**	Paving Riding Mountain Parkway Man	1,304,179		1,304,179(f)
Nenkla Construction Ltd Calgary Alta**	Washroom facilities Alta	309,483	264,692	264,692
Nova Construction Co Ltd Antigonish NS**	Highway reconstruction Nfld	4,005,931	1,441,404	3,746,884
Nu-Trend Construction Ltd Revelstoke BC	Construction of observatory and garbage building BC ..	386,157	367,437	386,000*
PCL Construction Ltd Calgary Alta	Pool redevelopment Alta	3,849,300	281,750	490,888
PCL Construction Ltd Regina Sask**	Construction of bridge Sask	470,599	172,106	172,016
Pavage Beau Basin Inc New Richmond Que	Road repair Que	282,000***	282,000	282,000(f)
Penncon Ltd Conception Bay Nfld	Emergency rock cut stabilization Nfld	609,975		609,975*(f)
Penny Construction Ltd Makosins Nfld**	Highway reconstruction Nfld	653,906	554,319	653,906(f)
Potts Construction Co Shellbrook Sask**	Grading Waskesiu by-pass Sask	1,338,688	572,766	1,206,543*
Ramsay Construction Ltd Regina Sask**	Aggregate crush and stockpile Sask	270,500	270,500	270,500
Reid Engineering and Construction Co Ltd Mount Pearl Nfld	Construction of visitor services building Nfld	256,710	245,439	245,439
Ritz Construction Ltd Humboldt Sask	Sewer and water, pavement and landscape Sask	285,425	45,283	285,425*(f)
Riverside Gravel Co Ltd Winnipeg Man**	Asphalt paving and related work for 12.7 km Man	871,844	871,844	871,844(f)
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of locks 1-3 Ont	8,032,629	3,085,622	3,085,622
Saskatchewan Department of Highways Regina Sask ..	Construction of road Sask	1,193,800		1,193,800(f)
Simms Diamond Drilling Ltd St Anthony Nfld	Construction of roads and parking Nfld	245,192	58,506	245,192(f)
Skifton Construction Ltd Prince Albert Sask	Construction of washroom and shower building Sask	430,600	102,461	424,610*
Stephenson WA Construction Western Ltd Calgary Alta	Water supply improvements, pumphouse and water Alta	313,000	295,000	295,000
Summit Developers Ltd Corner Brook Nfld	Construction of stores building Nfld	344,547	219,983	344,547*(f)
Taplen Construction (1979) Ltd Ottawa Ont	Wall reconstruction Ont	566,088	43,159	566,088*(f)
Terr-Con Construction Ltd Calgary Alta	Construction of waste water treatment plant BC	594,415	572,215	572,215
Underground Services Ltd Moncton NB	Restoration of locks Ont	734,591	115,500	734,591*(f)
Vanderburg Contracting Ltd Edmonton Alta	Johnson Panyon Trail 82 Alta	269,055	269,055	269,055
Volker Stevin Contracting Ltd Calgary Alta	Road construction parking lot and various roadways construction Alta	804,061		

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract \$	1982-83 Expenditures \$	Expenditures to date \$
EXTERNAL AFFAIRS \$13,747,554				
CANADIAN INTEREST ABROAD PROGRAM \$13,747,554				
Built Environment Co-ordinators Toronto Ont	Consultant for development of a project brief USA	46,880		42,649
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex USSR	1,201,770		729,306
DuBois Plumb and Associates Toronto Ont	Design and construction of Embassy Complex China	1,250,000	347,432	852,068*
Entreprise Devielle and Chissaud Paris France	Chancery addition and renovation France	8,197,000	275,359	7,218,951
Fiset Miller Vinois Montreal Que	Renovation to Chancery France	1,370,000	4,634	1,038,422
J Fortes Engenharia SA Rio de Janeiro Brazil	Acquisition of Chancery Brazil	2,347,263	1,178,865	2,347,263(f)
Fraser Construction Mexico City Mexico	Chancery construction Mexico	8,178,230	63,013	7,989,646(f)
E J Gaboury and Associates Winnipeg Man	Chancery construction Mexico	995,100	55,706	839,378
John Lelliott Ltd London Eng	Renovations to Canada House England	1,200,248		1,144,971(f)
Marsto Builders (PVT) Ltd Harare Zimbabwe	Chancery construction Zimbabwe	355,594	6,721	355,594(f)
McCarte Nairne and Partners Vancouver BC (now Tudor and Walters Architects)	Redevelopment of Canadian Embassy Japan	1,677,000		1,394,201
Musa Constructora E Incorporadora Musa Ltd Bra- silia Brazil	Chancery addition Brazil	278,000	184,139	243,247(f)
Ouellet and Reeves Architects Montreal Que	Construction of Chancery Yugoslavia	830,000	163,154	691,209
Payment to Belgrade Belgrade Yugoslavia	Construction of Chancery Yugoslavia	1,905,000		1,720,000
Sankey Partnership Toronto Ont	Canadian Diplomatic Complex Saudi Arabia	2,805,000	1,230,165	1,827,786
Smith Carter Painters Winnipeg Man	Construction of Diplomatic Complex USSR	1,269,000		978,337
The Building Organization RAD Belgrade Yugosla- via	Construction of Chancery Yugoslavia	6,763,942	2,140,855	3,493,643
FISHERIES AND OCEANS \$45,628,960				
Department \$45,628,960				
Abco Supply Winnipeg Man**	Solar installation main hatchery Man	356,820		342,943*
A & B Dredging Ltd St John's Nfld**	Codroy breakwater Nfld	373,090	165,097	165,097
Acadian Construction Ltd Moncton NB**	Interim accommodation NB	269,515	175,000	175,000
Acadian Dredging Ltd Cocagne NB**	Dredging NB	279,000		
Acadian Dredging Ltd Cocagne NB**	Dredging NB	402,000	328,605	328,605
Adera Construction Inc Iles de la Madeleine Que**	Harbour improvements Que	760,396	280,945	760,396*(f)
BC Forest Products Inc Iles de la Madeleine Que**	Harbour improvements Que	424,164	146,200	424,200
BC Forest Products Inc Vancouver BC	Acquisition of land for hatchery site BC	262,856	262,856	262,856
Beaver Marine Ltd Halifax NS**	Class B dredging NB	473,338	107,088	473,338*(f)
Birmingham Construction Ltd Hamilton Ont**	Breakwater construction Ont	389,000	273,213	273,213
B & M Comeau Construction Co Ltd Little Brook NS**	Wharf construction Phase II NS	1,626,230	626,473	1,626,230*(f)
Bridge Construction & Engineering Co Ltd Foxtrap Nfld**	Harbour development Nfld	356,273	248,385	356,273*(f)
Buhler Brothers Excavating Ltd Revelstoke BC	Hatchery water distribution and rearing facilities BC	2,495,137	900,473	2,495,137*(f)
Callavano Incorporated Windsor Ont **	East Block: Northwest Atlantic Fisheries Centre Nfld	9,446,295	5,494	9,446,295*(f)
Cana Construction Co Ltd Richmond BC	Construction of hatchery BC	3,104,086	2,988	3,104,086*(f)
Construction Canamont Inc Montreal Que**	Construction of wharf and launcher Que	272,799	106,874	272,799*
Construction Jean & Robert Ltée Comté Bonaven- ture Que**	Harbour improvement Que	603,293	504,210	504,210
Construction Lang Ltée Sept-Îles Que**	Drilling and wharf reconstruction Que	1,536,094	547,787	1,536,094*(f)
Construction & Pavage Portneuf Inc St Marc des Carrières Que**	Construction of tetrapods Phase I Que	1,369,650		1,369,650*(f)
Credit Heights Ltd (Operating as Stainton Construc- tion) Oakville Ont **	Basin Dredging Ont	307,902	12,228	307,902*(f)
Dave's Plumbing & Heating (1962) Ltd Terrace BC	Warm water recovery BC	374,055	275,582	275,582
D C Menchions Construction Ltd Halifax NS	Fish laboratory NS	1,035,565	91,271	1,035,565(f)
Dillingham Corporation Canada Ltd North Vancou- ver BC**	Dredging and boat harbour expansion BC	459,767	459,767	459,767
Eco-Zone Engineering Ltd St John's Nfld	Deep water wharf extension Nfld	301,477	149,031	149,031
Eco-Zone Engineering Ltd St John's Nfld**	Approach and marginal wharf Nfld	319,628	259,832	319,628*(f)
Felix Construction Co Burnaby BC	Construction of hatchery BC	812,133	6,837	812,133*(f)
Fraser River Piledriving Co Ltd New Westminster BC**	Dredging and fill BC	1,161,978	747,477	1,161,978*(f)
Fraser River Piledriving Co Ltd New Westminster BC**	Breakwater and dredging BC	499,943	264,042	499,943*(f)
Fraser River Piledriving Co Ltd New Westminster BC**	Dredging BC	252,095	252,095	252,095
Fraser River Piledriving Co Ltd New Westminster BC**	Pier construction BC	308,831	96,228	96,228
Fundy Contractors Ltd Leonardville NB**	Wharf construction NB	533,309	272,647	533,309*(f)
Gely Construction Inc Ste Foy Que**	Construction of a sheet-pile wall Que	1,668,397	899,515	1,668,397*
Gid Saeary Ltd Mount Pearl Nfld**	Wharf extension Nfld	327,775	162,835	162,835
Gimet Construction Ltd Caraquez NB**	Paving Phase IV NB	260,000	39,953	39,953
GW Carlson Construction Ltd Nanaimo BC	Construction of hatchery BC	1,971,645	1,781,026	1,781,026
GW Carlson Construction Ltd Nanaimo BC	Construction of hatchery BC	1,556,770	802,021	802,021
Heatherton Construction Heatherton NS**	Wharf extension NS	347,544	347,544	347,544(f)
Hillcrest Construction Brockville Ont	Dredge marina basin and access channel Ont	272,851	272,851	272,851
Hunts Construction Ltd Bell Island Nfld**	Wharf and slipway Nfld	315,995	142,900	142,900
Hynes Construction Co Ltd Dunville Nfld**	Wharf reconstruction Nfld	434,234	71,720	434,234(f)
Interlox Building Systems Ltd Surrey BC	Construction of hatchery BC	454,981	8,070	454,981*(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
FISHERIES AND OCEANS—Concluded				
Isle Madame Construction West Arichat NS**	New wharf construction NS	256,502	256,502	256,502(f)
JCM Construction Ltd Prince Rupert BC	Hot water pipeline BC	254,588	254,588	254,588(f)
Komo Construction Inc Québec Qué**	Multiple use harbours Phase I Qué	1,142,841	4,627	1,142,841*(f)
Landry & Sexton Inc Nouvelle Qué**	Harbour modification Qué	278,472	4,300	278,472*(f)
L A Pour Water Inc Lancaster Ont**	Dredging breakwater Ont	307,283	307,283	307,283(f)
Les Entreprises Dapac Ltée Boucherville Qué**	Harbour improvements Qué	316,654	61,375	316,654*(f)
Les Entreprises Rene Soucy Inc Pointe au Père Qué**	Harbour improvements Qué	348,940	39,973	39,973
Les Structures GB Ltée Rimouski Qué**	Landing-stage Qué	334,132	72,862	334,132*(f)
Lundrigans Ltd & Time Construction Corner Brook Nfld**	Breakwater repairs Nfld	400,291	81,726	400,291*(f)
Marine Construction Ltd St John's Nfld**	Dredging Nfld	307,537	269,737	307,537*(f)
Maritime Dredging Ltd Charlottetown PEI**	Wharf repairs PEI	191,473	50,243	191,473*
McLellan Contracting Co Ltd Port Alberni BC**	Floats and breakwaters BC	274,537		274,537(f)
Morrison and MacRae Ltd St Eleanors PEI**	Breakwater reconstruction PEI	321,644	48,742	321,644*
Morrison and MacRae Ltd St Eleanors PEI**	Breakwater reconstruction PEI	338,889	142,530	338,889*
Nordic Construction Ltd St John's Nfld**	Centre Block completion—Northwest Atlantic Fisheries Centre Nfld	261,746	16,746	261,746*(f)
Norman Dick Ltd St John's Nfld**	Heating and cooling system—Northwest Atlantic Fish- eries Centre Nfld	398,791	1,478	398,791*(f)
Procon Builders and Buhler Bros Excavating Revel- stoke BC	Construction of hatchery BC	1,719,443		1,719,443*(f)
Réal Caissy Inc Maria Qué**	Construction of wharfs and rams Phase I & II Qué	279,250	97,956	97,956
Robbins G L Construction Ltd Courtright Ont**	Dredging and berm construction Ont	325,403	245,471	245,471
SAF Construction (1973) Inc St Henri Qué**	Breakwater repairs Qué	563,163		563,163(f)
Seaward Construction Ltd Surrey BC	Construction of hatchery BC	1,605,781	1,328,467	1,605,781*
Stanley Reid Construction Ltd Port Hillford NS	Wharf reconstruction NS	336,949	161,532	161,532
Straight Shore Construction Ltd Musgrave Harbour Nfld**	Cow Head—Development Phase I Nfld	374,103	279,160	374,103*(f)
Sub-Services Penetanguishene Ont**	Breakwater repairs and dredging Ont	278,219		234,223
Viking Construction St John's Nfld**	Salt water supply system Nfld	2,769,238	42,604	2,769,238*(f)
Voyageurs Marine Const Co Ltd Pointe Claire Qué**	Class A dredging Qué	314,400	10,000	10,000
Waterworks Construction Halifax NS**	Wharf extension Phase II NS	437,355	107,188	437,355*(f)
Waterworks Construction Ltd Halifax NS**	New wharf NS	490,813	341,417	341,417
Wat-Lan Construction Ltd Charlottetown Nfld**	Wharf reconstruction Nfld	272,875	204,770	204,770
Western Caissons (Québec) Ltd Laval Qué**	Fisherman's wharf Qué	795,317		795,317
William Chatwin Construction Corp Campbell River BC	Glendale River project BC	234,774	24,176	234,774*(f)
Zagreb Construction Ltd Coquitlam BC	Construction of hatchery BC	406,398	406,398	406,398
INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT \$53,077,890				
INDIAN AND INUIT AFFAIRS PROGRAM \$34,825,790				
Alain Blackburn Inc Wimindji Qué	Furnishings and installation of mobile generator set Qué	360,030	360,030	360,030(f)
Alberco Construction Ltd St Albert Alta	Water reservoir and pumping station Alta	335,510	265,310	265,310
Ben Bee Diving and Marine (Bankrupt) Fidelity Trust St Catharines Ont	Water supply Ont	515,802	65,688	515,802*(f)
Callaghan Contracting Ltd Moncton NB	Stage 2A Water stabilization ponds NB	398,744	398,744	398,744(f)
Camarda Construction Ltd Toronto Ont**	Construction of school and septic system Ont	559,995	559,995	559,995
Construction Domi Inc Dolbeau Qué	Construction of bridge Qué	550,334	550,334	550,334(f)
Construction Rousseau et Rousseau Inc St Rédemp- teur Qué	Construction of school Qué	1,068,320	17,359	1,068,064(f)
Crafex Construction Lloydminster Alta	Wash house—Laundromat and water treatment facility Alta	476,342	291,333	291,333
Don Shark Penetanguishene Ont	Construction of a school Ont	622,270	617,582	617,582
		373,495	372,655	372,655
Hanon Construction Porcupine Ont	Construction of a school Ont	195,361***	163,348	163,348
H E Carson and Sons Ltd Moncton NB	Upgrading Highway 117 NB	1,369,341	699,876	1,365,017
J R Edgett Excavating Ltd Comox BC	Construction of subdivision services BC	383,372	383,372	383,372
Keeves and Sons Whitehorse YT	Construction of community wash house YT	153,357***	153,357	153,357(f)
L V J Construction Ltd Vedder Crossing BC	Construction of roads, water supply and distribution system BC	518,705	456,572	456,572
La Compagnie de Construction Gaston Picard Inc St-Rédempteur Qué**	Extension of school Qué	576,269	295,601	295,601
Le Brun Construction Ltd Thunder Bay Ont	Construction of sanitary sewer Ont	555,148	128,672	128,672
Les Entreprises Guy Letarte Inc Beauport Qué	Power station Qué	1,949,906	1,949,906	1,949,906(f)
Les Entreprises SPEC Inc Montréal Qué**	Reconstruction of 4 classes and gymnasium repair Qué	1,125,000	248,980	248,980
Midnight Sun Drillers Co Ltd Whitehorse YT	Install water well and pump YT	49,327***	46,327	46,327(f)
Moffatt Construction Ltd Thunder Bay Ont	Construction of a school Ont	2,107,521	16,157	2,107,521*(f)
Norcan Construction Co Ltd Prince George BC**	Tache Indian School and teacherage design BC	1,826,458	1,394,161	1,394,161
North Bay Plumbing Kirkland Lake Ont	Electrical and mechanical installation Ont	61,081***	51,773	51,773
Public Works Department Vancouver BC**	Construction of Klappan School BC	380,000	379,966	379,966
Saddle Lake Investment Ltd Saddle Lake Alta	Pakan School addition Alta	469,267	469,267	469,267(f)
Strukpex Inc Dorval Qué	Purification mill Qué	463,333	340,000	340,000
Sunny Corner Mechanical Ltd Newcastle NB**	Construction of a school NB	960,691	305,000	305,000

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
INDIAN AND INUIT AFFAIRS PROGRAM—Concluded				
Swales Electric Whitehorse YT**	Upgrade fire alarm and suppressions system at Yukon Hall YT	25,273***	25,273	25,273(f)
Taché Construction Ltée St-Nazaire Lac St Jean Qué	Construction of sewers and highways Qué	886,346	886,346	886,346(f)
Turner Development Corp Whitehorse YT	Construction of foster home BC	119,967***	119,967	119,967(f)
NORTHERN AFFAIRS PROGRAM \$18,252,100				
Antler Construction Prince George BC**	Highway km 100.5 to 105.7 BC	615,600		615,600(f)
Beaver Enterprises Construction Ltd Fort Liard NWT**	Highway km 107.7 to 254.5 NWT	427,000	227,000	227,000
E Lobe Contracting Ltd Whitehorse YT**	Highway km 221, 224, 237, 241 YT	969,675	249,625	249,625
Flegel Construction Ltd Saskatoon Sask**	Water and sewer Sask	689,229	689,229	689,229(f)
Geddes and Fleming Contracting Ltd Teslin YT**	Klondike Highway km 105.7 and pedestrian walkway YT	(1)		
General Enterprises Construction Ltd Whitehorse YT**	Liard Highway km 155.4 to 188.3 for gravel crushing and stockpiling NWT	435,034	435,034	435,034
General Enterprises Construction Ltd Whitehorse YT**	Liard Highway km 34.1 to 108.3 for crushing, subgrade, reconditioning and surfacing YT	850,999	370,159	370,159
General Enterprises Construction Ltd Whitehorse YT**	Dempster Highway km 467.7 to 542.9 for gravel, crushing surfacing and subgrade YT	1,629,000		1,629,000(f)
Genstar Structures Ltd Edmonton Alta	Supply and install prestressed deck beam YT	293,630	293,630	293,630(f)
Hector Lang Construction Ltd Whitehorse YT**	Hyland bridge for piers and superstructure YT	912,706	845,480	845,480
J C Wilson Construction Ltd Leaf Rapids Man**	Teacherages Man	626,667	626,667	626,667
Karl Mueller Construction Ltd Hay River NWT**	Liard Highway km 102.5 to 107.8 for clearing, grading, drainage NWT	643,900		624,634
Kraft Construction Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
Northern Arc Shipbuilders Ltd Hay River NWT**	Construction of ships NWT	809,920	95,522	777,290*
Quibell Trenchways Ltd Saskatoon Sask**	Water and sewer Sask	593,136	593,136	593,136
Taiga Utility Services Winnipeg Man**	Water and sewer Sask	542,868	541,251	541,251
Tempo Builders Ltd Hay River NWT**	Liard Highway km 107.8 to 108.3 NWT	1,730,585	4,000	1,730,585*(f)
Tempo Builders Ltd Hay River NWT**	Liard Highway km 115.3 for Rabbit and Netta Bridge construction NWT	2,634,833	2,043,061	2,156,049*
Tempo Builders Ltd Hay River NWT**	Liard Highway km 207.8 for Muskeg River Bridge construction NWT	2,280,776	7,855	2,298,024*
Tempo Builders Ltd Hay River NWT**	Liard Highway km 52.2 for Birch River Bridge construction NWT	1,027,573	787,296	866,883*
Tompkins Contracting Ltd Fort St John BC**	Liard Highway km 138.2 to 164 for grading, drainage and traffic gravel BC	3,730,179	1,700	3,730,179*(f)
Tompkins Contracting Ltd Fort St John BC**	Liard Highway km 115.3 to 138.2 for clearing, grading, drainage BC	4,053,328	29,234	4,053,328*(f)
Tompkins Contracting Ltd Fort St John BC**	Liard Highway km 113.1 to 115.3 for clearing, grading, drainage and traffic gravel BC	345,987	389	345,987*(f)
W A Soyechuk Contracting Ltd Fort St John BC**	Liard Highway km 190.3 to 207.8 BC	2,632,992	303,449	2,707,046
Whissell Enterprises Ltd Edmonton Alta	Liard Highway km 164 to 190.3 for grading, clearing, drainage Alta	3,989,502	744,628	3,989,502*
NATIONAL DEFENCE \$112,377,307				
DEFENCE SERVICES PROGRAM \$112,377,307				
ASR Mechanical Inc Laval Que	Steam line replacement Phase 3 Que	561,475		561,475(f)
AB&G Roofing Ltd Dieppe NB	Replace roofs on hangars 2 & 4 NB	281,805	2,170	281,805(f)
Acton Construction (Kingston) Ltd Kingston Ont	Alterations of buildings B-1 and B-2 Ont	877,182	877,182	877,182(f)
Actna Roofing Ltd Winnipeg Man	Reroofing of building P-1 Man	461,537	224,758	224,758
Aircorn Consultants Winnipeg Man	Design—New Air Command headquarters with outside services Man	1,360,773	130,926	1,360,773(f)
Al-Jen Construction Ltd Collingwood Ont	Construction of a vehicle repair shop and installation of paint spray booth Ont	352,336	340,656	352,336(f)
Al-Jen Construction Ltd Collingwood Ont	Portable buildings A 239/240/241 Ont	292,652	292,652	292,652(f)
Alderney Consultants Ltd Dartmouth NS	Services—Access roads/parking—Dockyard NS	357,406	28,216	357,406(f)
Alliso Building Supplies Ltd Moncton NB	Reside married quarters/garages with metal siding NS	600,132	16,285	600,132(f)
Alps Restoration Div of PA Restoration Incorporated Mississauga Ont	Second storey enclosure administration Ont	251,687	251,687	251,687(f)
Aluminium Home Improvements Ltd Kingston Ont	Replace siding on PMQ's Ont	364,260	364,260	364,260(f)
D'Andrea Brothers Ltd Rexdale Ont	Replace water distribution system Ont	274,653	205,716	274,653(f)
Angus Consulting Management Ltd Don Mills Ont	Increase central heating plant Ont	250,455		239,990
The Armour Group Ltd Halifax NS	Extension to firehall building 47 NS	290,980	12,835	12,835
Arrow Building Corporation Ltd Dartmouth NS	Siding and windows (Phase 11) NS	263,500		
Jean Attore Inc Montreal Que	Megastructure—Masonry walls and insulation Que	4,055,007		4,007,576
Bach-McDougall Engineers & Contractors Ltd London Ont	Replacement of underground steam and condensate piping Phase I PEI	1,029,079	624,871	624,871
Bach-McDougall Engineers & Contractors Ltd London Ont	Connection of steam lines PEI	1,217,984	100	1,217,984(f)
P Baillargeon Ltée Iberville Que	Reconstruction of roads Que	602,894	602,894	602,894(f)
P Baillargeon Ltée Iberville Que	Repair and repave roads Que	485,249	485,249	485,249(f)
P Baillargeon Ltée Iberville Que	Sports field landscaping Que	1,619,766		1,607,221
Ball Brothers Ltd Kingston Ont	Extension and alterations Building B-19 Ont	1,034,000		
Baseline Construction Co Ltd Bonnyville Alta	Excavation, backfilling and concrete foundations, 10 FTTU, CF-18 facility Alta	346,000	321,720	321,720

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
NATIONAL DEFENCE—Continued				
DEFENCE SERVICES PROGRAM—Continued				
Bay Crest Ltd Deep Brook Anna Co NS	Replace underground steam distribution system Phase III NS	407,400		
Beaver Marine Construction Division of Beaver Construction Group Ltd Halifax NS	Dredging embankment and piling NS	1,065,080	944,980	944,980
G E Beml & Associates Ottawa Ont	Services—Base maintenance land facility Ont	657,358	158,934	657,358(f)
Bic Enterprises Ltd Dartmouth NS	Refuelling tender garage NS	651,367	2,400	651,367(f)
Bird Construction Company Ltd Calgary Alta	Officers' quarters Currie Barracks Alta	497,473	497,473	497,473(f)
Bird Construction Company Ltd Winnipeg Man	Reinforce hangar 3 renovations to hangar 3 lean-to Man	498,442	5,506	498,442(f)
Bisson Foam & Fibre Systems Ltd Fort Saskatchewan Alta	Asbestos removal, re-insulation and painting—Hangar 10 Man	380,207	380,207	380,207(f)
Black & MacDonald Ltd Ottawa Ont**	Air condition computer room Ont	293,368	293,368	293,368
Blunden Construction Ltd Halifax NS	Construct fire fighting mock-up facility Phase II NS	296,765	10,390	296,765(f)
Blunden Construction Ltd Halifax NS	Armoury/training building NS	469,300	12,750	12,750
Blunden Construction Ltd Halifax NS	Renovate base maintenance garage building 2 NS	332,666	234,856	332,666(f)
BM Construction Ltd Kingston Ont	Construct addition to Constantine rink building 61—RMC Ont	410,616	84,824	410,616(f)
Boilard & Boilard St-David Cte Levis Que	Renovations to ablation rooms buildings 202, 306, 504 and 515 Que	306,857	214,926	214,926
Boilard & Boilard St-David Cte Levis Que	Facility for remote control machining of explosives Que	423,986	72,358	423,986(f)
Boire & Verch Construction Ltd Pembroke Ont	Renovate 250 man barrack Block P-109 Ont	290,750	2,445	290,750(f)
Geo Bolton Ltd Ottawa Ont	Fire alarm system, National Defence Medical Centre Ont	1,048,941	756,819	756,819
Bourdeau Sheet Metal Works Ltd Dieppe NB	Reroofing of various buildings NB	470,208	470,208	470,208(f)
Boyd & Garland Construction Ltd Dartmouth NS	NICS/TARE Bldg—(PKG 1 of 2) Diesel generator NS	3,757,084	169,437	3,752,616
Boyd & Garland Construction Ltd Dartmouth NS	Water treatment plant NS	1,424,143	560,897	560,897
Bradco Construction Ltd Easteel Building St John's Nfld	Addition and renovations to combined mess kitchen building 86 Nfld	340,822	5,985	340,823(f)
Les Installations Electriques G Bradley Ltee Ottawa Ont	Upgrade electrical distribution Package 2 BC	1,094,199	941,660	941,660
Bradley & Associates Ltd Ottawa Ont	APU for DIAC/AOSE facility NS	345,833	3,000	345,833(f)
Braniff Construction Ltd Kelowna BC	Construct 8 bed hospital/clinic Alta	2,001,001	66,555	1,997,179
Brook Caruthers Shaw Toronto Ont	Design admin/logistics training Complex Ont	350,402	33,524	350,403(f)
Buck's Construction Co Ltd Elk Point Alta	Rehabilitate PLER roads Alta	297,031		275,286
C & S Construction Co Ltd Moose Jaw Sask	Renovations to barrack block building No 51 Sask	543,641	124,556	543,641(f)
Caledon Helicopters Ltd Caledon Ont	Herbicide application by helicopter (1982) Base training area NB	348,571	348,571	348,571(f)
Cambrian Construction Ltd Montreal Que	Construct a submersible diver lockout-1 NS	613,205	6,030	613,205(f)
Cambrian Construction Ltd Montreal Que	Jetty 1 modifications/provision of utilities NS	1,866,551	1,632,518	1,861,880
Cana Construction Co Ltd Richmond BC	CP-140 Aurora DIAC/photo addition to hangar 7 BC	2,664,922	2,175	2,664,922(f)
Cannon Construction Ltd Windsor Junction Halifax Co NS	Construct a 100 man armoury NS	1,616,021	18,509	1,615,771
Cannon Construction Ltd Windsor Junction Halifax Co NS	NICS SATCOM 111—Access road compound NS	2,780,494	962,787	2,676,907
Cannon Construction Ltd Windsor Junction Halifax Co NS	Quarters renovations Phase 11 Bldg 36 NS	484,000	365,619	365,619
Capkey Developments Ltd Trenton Ont	Renovations to building 162 for SSF facilities and 20 ton and 6 ton hoist installation building # 162 Ont	507,685	507,685	507,685(f)
AV Carlson Construction Corp Ltd Edmonton Alta	Repairs to doors and door carrier systems north and south doors, hangars 3 and 4 Alta	394,339	58,740	58,740
CW Carry (1967) Ltd Edmonton Alta	Structural steel 10 FTU CF-18 facility Alta	332,024		
Central Builders Ltd Gander Nfld	Additions and renovations to recreation centre building No 35 Nfld	308,916	18,955	308,916(f)
Jules Chabot Inc St Jacques De Leeds Que	Polymeric membrane roofing system Hangar No 4 Que	484,458	148,461	484,458(f)
Chew Excavating Ltd Victoria BC	Replace underground steam lines work point BC	374,000	384	374,000(f)
Chew Excavating Ltd Victoria BC	Construct roads service foundation pads landscaping BC	436,582	29,410	436,582(f)
Citadel Roofing Contracting Co Lower Sackville NS	Repair and replace roofs various buildings NS	260,375	260,375	260,375(f)
City Aluminium Building Products Ltd Pembroke Ont	Exterior renovations to 18 MPDA'S Ont	332,658	183	332,657(f)
WG Bud Clouthier Petawawa Ont	Renovation to 1A type married quarters Ont	364,600	391	364,600(f)
Cohos Evamy & Partners Calgary Alta	FTU CF18 renovations, design and specifications Alta	390,700	340,434	340,434
Comstock International Ltd Winnipeg Man	Installation of power lines and data cable Man	905,041	124,554	905,041(f)
Con-Pro Industries (Man) Ltd Winnipeg Man	Renovations building No 64 Man	323,729	290,788	290,788
Cornell Bros (1971) Ltd Brandon Man	Replace gas furnaces MQ's Man	587,964	587,964	587,964(f)
Crafex Construction Ltd Lloydminster Alta	Supply building Canadian Forces Base Alta	517,751	517,751	517,751(f)
Curran & Briggs Ltd Summerside PEI	Rehabilitate hangar 8 apron PEI	476,456		476,456(f)
D & H Construction Ltd Medicine Hat Alta	Construct military police building Alta	413,891	5,559	413,891(f)
Defence Construction (1951) Ltd Ottawa Ont	Civil engineer to assist SSOCE Germany	450,042	48,178	330,341
Defence Construction (1951) Ltd Ottawa Ont	Management office of base development Que	2,399,506	202,417	2,310,967
Diamond Construction (1961) Ltd Fredericton NB	Repairs concrete roads (repairs to base concrete roads) NB	442,456	19,260	442,456(f)
Dibble Construction Ltd Ottawa Ont	Reconstruct base roads Ont	348,548	348,548	348,548(f)
Dineen Construction (Atlantic) Ltd Dartmouth NS	Canadian Forces Hospital Halifax NS	17,217,850	701,305	701,305
Dineen Construction Ltd Saskatoon Sask	Control tower Canadian Forces Base Sask	1,463,673		
Dineen Construction Ltd Dartmouth NS	Access roads and parking (Phase 1) Canadian Forces Base NS	2,927,336	2,650,594	2,881,945

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
NATIONAL DEFENCE—Continued				
DEFENCE SERVICES PROGRAM—Continued				
Dineen Construction Ltd Winnipeg Man	Replace ramp south of hangars 1 to 4 Man	1,221,188	1,091,030	1,091,030
Doran Construction Ltd Ottawa Ont	Construct base supply building Ont	5,906,461	70,261	5,906,460(f)
Downman Inc Toronto Ont	Alterations to building P-154 Ont	926,274	22,750	926,274(f)
Dufferin Roofing Ltd Weston Ont	Partial reroofing building number 151 Phase III Ont	789,604	789,604	789,604(f)
Dumaresq & Byrne Ltd Halifax NS	Design maritime headquarters building NS	1,000,801	272,647	947,647
Dura Structures Ltd Regina Sask	Vehicle garage—Regina Armoury Sask	342,944	14,998	14,998
Ediltec Construction Inc Montreal Que	Megastructure—Swimming pool Que	932,116		856,333
Entreprises BLH Inc Jonquiere Que	Replacement of underground steam and condensate piping Phase 111 Que	1,147,064	1,142,146	1,142,146
ESB Canada Ltd Exide Electronics Division Mississauga Ont	Uninterruptible power systems for the regional operation control centre Ont	611,501	67,804	611,501(f)
Exeter Roofing & Sheet Metal Co Ltd Exeter Ont	Reroofing of building BB104 Ont	879,514	879,514	879,514(f)
Felix Construction Company Burnaby BC	Addition and alterations to bldg # 5 Recreation Centre BC	261,144		261,144(f)
Fitzgerald & Snow Ltd Summerside PEI	Renovations to hangar 3 PEI	1,069,902		
Fodor Engineering Ltd Don Mills Ont	Design Regional Operations Control Centres Ont	690,000	99,097	588,596
Foster Wheeler Ltd St Catharines Ont	Construct fluidized bed heating plant PEI	13,312,282	3,230,153	13,055,760
Foundation Maritime Halifax NS	SRU jetty 2—Caissons jetty 2B, 2C, 2D north/south interfaces Package III NS	6,491,725	154,849	6,491,725(f)
Foundation Maritime Halifax NS	Zone 'E' utilities/jetty 8 improvements NS	17,482,550	13,378,381	14,181,446
Foundation Maritime Halifax NS	CP—140 AURORA—TRG/AOSE bldg NS	9,013,450	23,014	9,013,450(f)
Foundation Maritime Halifax NS	Construct a 1900 man mess hall NS	3,847,775	77,857	3,847,775(f)
Architects Four Ltd Moncton NB	Consulting services—Combat Training Centre NB	795,000	32,852	32,852
Fowler Bauld and Mitchell Ltd Halifax NS	Consultant services—Construction of a hospital—Medical dental facility NS	1,235,000	156,604	1,234,704
ES Fox Ltd Welland Ont	Expansion of CHP generation capability and steam distribution to existing bldgs Ont	3,944,958	2,968,064	3,804,067
Franki Canada Ltd Montreal Que	SRU jetty 2—Building foundation piling NS	3,229,931	3,346	3,229,931(f)
Franklin Electric Ltd Courtenay BC	Replace distribution system feeders 'D', 'E', 'F' and 'G' BC	1,627,308	1,613,558	1,613,558
Fraser-Brace Maritime Ltd Halifax NS	Supply and installation of shop cranes SRU (A) building jetty 2 complex NS	39,368,372	25,379,475	36,304,019
Fraser-Brace Maritime Ltd Halifax NS	Deck structure and utilities jetties 2B, 2C, and 2D north and south interfaces NS	6,492,951	485,223	6,410,271
Fraser River Pile Driving Company Ltd New Westminster BC	Repairs to jetties A and B—Dockyard BC	374,216	374,216	374,216(f)
Frecon Ltd Fredericton NB	Increase ramp size bldg L-4 NB	635,985	87,750	635,985(f)
Frontiers West Constructors Ottawa Ont	Water supply fire protection 7CFSD Alta	831,883	19,873	831,883(f)
Gen-Mec Construction Co Ltd Bonnyville Alta	Concrete slabs architectural mesh and elect trades services and external works CF-18 hornet simulator structure Alta	2,101,619	1,947,085	1,947,085
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
George's Plumbing & Heating Ltd Dieppe NB	Repairs to underground steam distribution system—Phase 1 NS	385,770	13,573	385,770(f)
Gratton & D'Aoust Electric Ltd Ottawa Ont**	Uninterruptible power system Sir Leonard Tilley Building Ont	410,089		410,089(f)
LP Grenier & Fils Inc Ancienne Lorette Que	Lightning rod and grounding system-DREV Que	343,990	212,617	343,990(f)
Grimnell Fire Protection Systems Co Ltd Winnipeg Man	Install automatic sprinkler system hangar No 1 Man	354,132	354,132	354,132(f)
TM Guard-All Fence Co Inc Coquitlam BC	Installation of antenna farm chain link fencing BC	256,202	82,431	256,202(f)
Guelpa Construction Ltd Courtenay BC	Servicing building addition to H-7 BC	256,807	51,782	256,807(f)
Haleco Automatic Fire Systems Calgary Alta	Renovations to building No 10 Sask	281,106	281,106	281,106(f)
Hay's Roofing & Sheet Metal Ltd Port Alberni BC	Upgrade fire alarm system Alta	271,843	47,071	271,843(f)
Heuchert Electric Ltd St Albert Alta	Re-roof building No 66 BC	289,237	289,237	289,237(f)
HMW Industries Halifax NS	Replace ramp flood lighting Alta	328,576	19,711	328,575(f)
Hume & Rumble Electric Victoria BC	Jetty 4 crane repairs dockyard NS	278,283		241,047
Indal Products Division of Indal Ltd Amherst NS	Upgrade utilities—Electrical distribution BC	1,676,838	634,686	1,548,808
Indal Products Division of Indal Ltd Amherst NS	PMQ window replacement NB	457,226		
Industrial Machine & Iron Works Ltd Fredericton NB	Breaching replacement NB	631,476	3,494	631,442
Inland Construction Ltd Moose Jaw Sask	Two storey lean-to addition to hangar No 4 Sask	353,700		
JCR Construction Ltd Victoria BC	Renovations/additional facilities for bldg No 1 BC	308,918	48,030	308,918(f)
KBM Construction Division of 414226 Ontario Ltd London Ont	RCR transport and accommodation building Ont	386,297	385,987	385,987
Kearny and Coles Ltd Calgary Alta	Renovations to SNR NCO Quarters SA-4 Alta	288,261	288,261	288,261(f)
Ker, Priestman & Associates Ltd Victoria BC	Engineering services—Upgrade jetty services BC	380,000	284,168	284,168
King Construction Ltd Fredericton NB	Renovate barrack rooms NB	343,992	98,093	343,992(f)
Legendyk & Co Ltd St-Leonard Que	Megastructure—Painting Que	1,098,455		1,098,455(f)
Alain Lavoie Ltée Chicoutimi Que	TARP/TRAC/ASR area surveillance radar Que	629,003		629,003(f)
Lear Construction Services Ltd Edmonton Alta	Single quarters improvement program Phase 1 Alta	393,500	282,156	282,156
Tony Lette Roofing & Sheet Metal Ltd Toronto Ont	Reroof buildings 65 and 66 (Hangars 8 & 1) Ont	321,528		321,528(f)
LeTroy-Winder Construction Ltd White Rock BC	CFOCS training resources building BC	489,682	297,518	297,518
DJ Lowe (1980) Ltd Annapolis County NS	Renovations barrack block 31-2 NS	967,333	545,244	545,244
MLS Construction Ltd Moose Jaw Sask	Install metal siding/soffits/fascia Bushell Park Sask	287,937	549	287,936(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
NATIONAL DEFENCE—Continued				
DEFENCE SERVICES PROGRAM—Continued				
M & S Roofing & Sheet Metal Ltd Mississauga Ont.	Partial reroofing building No 151 Ont	627,612	42,231	627,812(f)
MacIntosh-Laflamme Greenwood NS	Overhaul power distribution system NS	815,310		815,310(f)
Maddix Construction Ltd Wellington PEI	Renovations to building No 32 PEI	270,166	10,683	270,166(f)
Mainline Roofing Co Ltd Williams Lake BC	Reroofing centre support structure of Hangar 7 BC	254,745	254,745	254,745(f)
Mancar Builders Inc Sudbury Ont	Construct armory and renovate garage Ont	2,220,621	77,414	2,220,621(f)
Markus and Son Ltd Pembroke Ont	Renovations to shower rooms various buildings Ont	397,901	391,209	391,209
Markus and Son Ltd Pembroke Ont	Construct small arms range Ont	2,022,832	254,384	2,013,624
Les Constructions PE Martin et Fils Inc St Hyacinthe Que	Reroofing and insulation of lean-tos Que	289,450	289,450	289,450(f)
Masterpiece Woodwork Ltd Cimech General Contractors Weston Ont	Solar space heating building 55 Ont	474,337	166,627	166,627
McCarter Nairne Architects Vancouver BC	Base construction engineering building BC	361,650		132,926
HJ McFarland Construction Company Ltd Picton Ont	Apron rehabilitation hangar No 9 Ont	682,827	7,000	682,827(f)
McGregor Construction Ltd Edmonton Alta	Upgrade primary and secondary electrical distribution Alta	649,583		
JM Meunier Inc St Augustin Que	Renovate kitchen/dining areas married quarters Que	258,201	3,550	258,201(f)
Les Entreprises Mobile Prive Ste Therese Que	Replacement of steam distribution system Phase II Que	783,623	38,354	783,623(f)
Les Entreprises Mobile Prive Ste Therese Que	Repairs to pipeline support system facilities Que	286,644	196,894	286,644(f)
Mount Royal Concrete Floor Canada Ltd Nepean Ont	Roof replacement hangar 12 Ont	286,200	2,730	286,200(f)
Multi-Ventures Ltd Tracy NB	Repairs to asphalt areas single quarters NB	302,936	150,598	150,598
Multi-Ventures Ltd Tracy NB	Repairs to sanitary sewer lines Phase II NB	311,590	308,182	308,182
Municipal Spraying & Contracting Ltd Bedford NS	Jetty 2 project—Jetty 2A structure/utilities NS	5,158,422	802,143	5,158,422(f)
Newco Construction Ltd Moncton NB	Replacement of underground steam and condensate piping Phase II NB	770,195	43,877	770,195(f)
Newklas Construction Canada Winnipeg Man	Additional accommodation Alta	289,784	1,790	289,783(f)
New Minas Contracting Ltd New Minas NS	Repair/reline sewage lagoons NS	262,563	79,250	262,563(f)
Noralta Construction Ltd Grand Centre Alta	Renovate kitchen/dining areas 'C' type married quarters Phase III Alta	264,150	264,150	264,150(f)
Northwest Pile Driving Ltd Coquitlam BC	Repairs to Jetty C (dockyard) BC	373,700		
Nova Perma Coating Ltd Bridgewater NS	Reroof various bldgs/hangars Phase I and II Labrador	613,425	447,969	447,969
Ontario Electrical Construction North Bay Ont	Shielded room for ROCC project (PH 1) Ont	276,732		276,732(f)
Oord's Construction Ltd Agassiz BC	Construct dental clinic BC	620,514	422,067	620,514(f)
Oord's Construction Ltd Agassiz BC	Construct cloakroom/washroom facilities building 1015 BC	291,773	103,224	291,773(f)
Pageau Morel et Associes Inc Montreal Que	Mechanical/electrical engineering—Base development Que	1,586,000		1,561,604
Paragon Engineering and Construction Ltd Gander Nfld	Addition to 103 RU hangar No 1 Nfld	386,117	372,826	372,826
Park Construction Services Ltd Halifax NS	Quarters renovations Phase 1 building 36 NS	536,868	337,797	524,602
Parkins Construction Ltd Edmonton Alta	Addition to west annex hangar 4 Alta	295,920	284,135	284,135
Laurent Pepin Inc Charlesbourg Que	Construct extension building 620 Que	327,842	307,206	307,206
Gaston Picard Construction Company Inc Cte Levis Que	Construction of IMR—12 RBC LDG 310 (indoor miniature range) Que	258,590	12,052	258,590(f)
Gaston Picard Construction Company Inc Cte Levis Que	New exterior finish to PMQ's Que	276,035	29,855	276,035(f)
Gaston Picard Construction Company Inc Cte Levis Que	Construction of a shielded room building 25A Que	310,357	174,580	310,357(f)
Gaston Picard Construction Company Inc Cte Levis Que	Reroof/insulate roofs 6 Bldgs 25, 56, 63, 66, 71 and 239 Que	288,517	223,020	288,517(f)
Pinecrest Chalets Ltd Barrie Ont	Refit building A-148 Ont	865,173	767,412	767,412
Quadra Construction Co Ltd Vancouver BC	A & B Jetties improvements BC	1,775,482	1,775,482	1,775,482(f)
RLR Construction Ltd Montreal Que	Pumping station Que	542,563	5,600	542,563(f)
RS Line Contractors Co Ltd Edmonton Alta	Overhead powerline replacement Alta	377,798	5,683	377,798(f)
Paul Radke Plumbing and Heating Ltd Kingston Ont	Solar preheat of boiler feed water central heating plant building A-21 Ont	265,700	207,662	207,662
Rac Construction Inc Charlesbourg Que	Reroofing building No 18 Que	339,618	339,468	339,468
Regal Builders Company Ltd Waverley NS	Relocation of acoustic data analysis CTR building NS	313,603		313,603(f)
Reid Crowther And Partners Ltd Edmonton Alta	Architectural/engineering design CF 18 hornet simulator structure Alta	350,844	80,688	311,750
Reid Crowther And Partners Ltd Edmonton Alta	Architectural and engineering design—Avionics building Alta	571,693	293,538	293,538
Les Constructions Armand Richard Ltee Beaufort Que	Project implementation—Addition to bldg 15 Que	371,400	210,258	210,258
Rocca Construction Ltd Saint John NB	General construction main contract HMCS Scotian NS	4,699,000	66,694	66,694
Roscoe Construction Ltd Kings County NS	Relocate HAL chamber NS	337,612	334,975	334,975
Roscoe Construction Ltd Kings County NS	300 metre small arms classification Range Granville Ferry NS	337,831	244,892	244,892
Ryles Ltd Ottawa Ont	Reconstruction of DND wharf Nfld and NS	622,853	33,574	622,853(f)
Spécialistes en Combustion SD (1976) Ltee St Leonard Que	Conversion to natural gas central heating plant Que	366,283	248,600	248,600
Spécialistes en Combustion SD (1976) Ltee St Leonard Que	Conversion to natural gas central heat plant Que	316,450	254,825	254,825
Sawchuck Pile Driving Ltd Courtenay BC	Interim supply building BC	450,513		450,513(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
NATIONAL DEFENCE—Concluded				
DEFENCE SERVICES PROGRAM—Concluded				
Schoeler & Heaton Architects Ottawa Ont	Architectural services—Land engineering test establishment Ont	1,084,000	404,007	404,007
Seaport Contractors Ltd Dartmouth NS	Ship repair unit Jetty 2 utilities and services install water mains NS	1,171,364	45,382	1,171,365(f)
Sharcon Construction Reg'd Chelsea Que	Sewage lagoon construction Alta	304,417	304,417	304,417(f)
Sharcon Construction Reg'd Chelsea Que	Drainage repairs Alta	346,068	289	346,068(f)
Sigma Construction Ltd Dartmouth NS	Siding and windows NS	316,368	304,551	304,551
Simmchen Construction Ltd Moncton NB	Renovate kitchens NB	310,590	40,139	40,139
Smiths Construction Co Arnprior Ont	Reconstruct Paardeburg Boulevard Ont	323,116	950	323,116(f)
Carlo Sorensen Ltd Kingston Ont	Installation of packaged domestic hot water systems, various married quarters Ont	267,330	265,271	265,271
Carlo Sorensen Ltd Kingston Ont	Construct bowling alley addition bldg A-31 Ont	336,014	109,878	336,014(f)
Spanteck Ltd Rexdale (Toronto) Ont	Consultant services, scheduling/cost control services, ship repair unit NS	1,065,000	63,596	1,007,231
Standard Construction Company Ltd Halifax NS	Renovations and additions Base transport garage NS	512,849	507,809	507,809
Standard Paving Maritimes Ltd Halifax NS	Access roads and parking dockyard NS	545,136	526,267	526,267
Steeplejack Services Ltd Saskatoon Sask	Truss repairs Currie Barracks Alta	276,149	108,493	108,493
Sto-Bert Inc Laval-Des-Rapides Laval Que	Megastructure—Plumbing and heating podium and residences Que	1,681,749	115,000	1,681,749(f)
M Sullivan & Son Ltd Arnprior Ont	Construct addition Base hospital Ont	357,540	155,094	357,438
M Sullivan & Son Ltd Arnprior Ont	Construct dental clinic addition Ont	498,140	302,002	497,266
M Sullivan & Son Ltd Arnprior Ont	Construction of Regional Operations Control Centre Ont	2,241,444	150,656	2,240,007
JC Sulpher Construction Ltd Ottawa Ont	Renovate barracks rooms building P-102 Ont	301,124	1,134	301,124(f)
JC Sulpher Construction Ltd Ottawa Ont	Renovate 70 'C' type and 'C' reverse kitchens Alta	268,414	268,414	268,414(f)
JC Sulpher Construction Ltd Ottawa Ont	Renovate rooms at barrack block Harvey Barracks Alta	351,794	351,794	351,794(f)
Construction Sylt Ltd St Hubert Que	Construct welding shop Que	316,660	15,993	310,814
Thompson Berwick Pratt Vancouver BC	Design—Hospital/dental clinic BC	580,256	152,834	483,200
Tomenson Saunders Whitehead Insurance Ltd Montreal Que	Insurance requirements during construction activities Que	323,105		323,105(f)
Transcan Construction & Management Ltd Calgary Alta	Workshop and storage building Alta	321,500		
Tudor & Walters Architects Vancouver BC	Design—Base CE building BC	361,650	51,397	184,323
The UNECON Partnership Vancouver BC	Services Aurora-DIAC-base photo facility BC	249,346		249,346(f)
L'Union Canadienne La Norman Sillery Que	Construct a standard type C (300 MEN) Que	2,265,036	146,298	2,265,036(f)
L'Union Canadienne La Norman Sillery Que	Construct leopard fire control repair facility NB	329,779	203,919	328,755
United Contractors (1975) Ltd Fredericton NB	Bathroom renovations NB	345,192	108,310	345,192(f)
United Contractors (1975) Ltd Fredericton NB	Renovate and extend B19 and B20 NB	559,929	13,670	552,929
Universal Plumbing & Heating St Laurent Que	Forced air furnace replacement married quarters Que	488,845	18,800	488,845(f)
Utilex Contractors Ltd Richmond BC	Rocky Point ammunition Jetty extension BC	2,011,552	89,849	2,011,552(f)
J Philip Vaughan Engineering Associates Ltd Halifax NS	Engineering services—Extension to syncrolift dockyard NS	517,446	306,991	306,991
Gilles Veilleux Ltee Dolbeau Cte Roberval Que	Supply and installation of polymeric membrane roofing system hangar No 2 Que	268,415	268,415	268,415(f)
Vie-Bilt General Contractors Ottawa Ont	Construction of battle school training building Ont	507,934	489,806	489,806
Vie-Bilt General Contractors Ottawa Ont	Construct new theatre Ont	723,500	537,003	723,100
Vitricer Rondeau (1972) Inc Joliette Que	Replacement of windows and siding building BB75 Que	473,842	432,942	432,942
Voth Bros Construction Ltd Abbotsford BC	Gymnasium addition to building 1060 BC	3,047,732	54,536	3,047,732(f)
EA Wagner Construction Ltd Pembroke Ont	Construct storage addition/maintenance facility Ont	294,893	4,623	294,893(f)
Wahl Builders Ltd Medicine Hat Alta	Ammo building Alta	276,954	109,254	109,254
Wallcrete of Canada Ltd St Leonard Que	Concrete formwork and placing podium sector 2 Base development Que	1,873,222	201,984	1,873,222(f)
Wallcrete of Canada Ltd St Leonard Que	Megastructure—Formwork and placing of concrete Que	2,368,888	106,644	2,368,888(f)
Wellington Construction Co Ltd Wellington PEI	Alterations to barrack block No 10 PEI	305,000	77,518	77,518
Western Caissons (Quebec) Ltd Chomedey Laval Que	Base development—Piling for megastructure Que	1,638,192		1,638,192(f)
J Whalley Construction Ltd Halifax County NS	Drill hall extension Truro armouries NS	485,444	412,694	485,444(f)
Whitman Benn & Associates Ltd Halifax NS	Design services-ship repair unit/Jetty 2 NS	4,895,670		4,887,138
Whitman Benn & Associates Ltd Halifax NS	Ship repair unit Jetty 2 NS	921,300	302,678	743,068
Whitman Benn & Associates Ltd Halifax NS	Design construction of extension to Jetty 8 improvements and zone 'E' utilities NS	872,564	1,006	872,564(f)
Willjim Contracting and Mechanical Corporation Ltd Kingston Ont	Replacement of building steamline services Ont	424,792	408,971	408,971
Willjim Contracting and Mechanical Corporation Ltd Kingston Ont	Replacement of building steamline services Ont	506,185	5,289	506,185(f)
Wilri Construction Ltd Orangeville Ont	Additions and renovations bldg A-79 Ont	623,427	606,730	606,730
Woodlawn Construction Ltd Dartmouth NS	Roof structure reinforcement hangars H4, H5 and building 34 and lean-to roof reinforcements NS	423,727	6,955	423,727(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
NATIONAL HEALTH AND WELFARE \$13,164,597				
MEDICAL SERVICES PROGRAM \$13,158,072				
Agrenia Arctic Ltd Peterborough Ont	Construction of a residence NWT	638,400	596,320	596,320
Agrenia Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	964,737	953,041	953,041
Agrenia Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	956,412	810,399	810,399
Agrenia Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	998,317	866,101	866,101
A K Penner and Sons Ltd Winnipeg Man**	Construction of a nursing station Ont	1,118,000	35,400	35,400
Bratt Construction Co Ltd Hyde Park Ont**	Construction of single unit accommodation Ont	460,480	429,862	429,862
Con-Pro Industries Winnipeg Man**	Construction of a nursing station NWT	1,140,323	68,838	1,140,323*(f)
Martin-Stewart Contracting Ltd Hamilton Ont**	Construction of health centre Ont	925,178	843	925,178*(f)
Paul Daoust Construction Ltd Ottawa Ont**	Construction of residence NWT	885,224	685,360	685,360
P C L Construction Ltd Yellowknife NWT**	Renovation by day labour of nurses residence Man	984,344		984,344*
Public Works Canada Ottawa Ont	Renovation by day labour of a nursing station and residence NWT	449,300	4,100	4,100
Public Works Canada Ottawa Ont	Renovation by day labour of health station Sask	316,500	278,897	278,897
Public Works Canada Ottawa Ont	Renovation by day labour of health station Sask	295,000	161,800	285,000*
Public Works Canada Ottawa Ont	Renovation by day labour of Frobisher Bay Hospital NWT	281,000	37,900	275,700*
Public Works Canada Ottawa Ont	Upgrading by day labour of the facilities NWT	378,000	376,325	376,325*
Public Works Canada Ottawa Ont	Renovation by day labour of health centre Sask	413,000	379,484	379,484*
Public Works Canada Ottawa Ont	Renovation by day labour at the hospital residence at Norway House Hospital Man	612,000	444,200	462,000
Public Works Canada Ottawa Ont	Upgrading by day labour of the Split Lake Health Facility Man	617,770	325,400	422,400*
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a health centre YT	650,000	440,500	445,000*
		349,880		
HEALTH PROTECTION PROGRAM \$6,525				
NATIONAL REVENUE \$978,643				
Customs and Excise \$978,643				
Fonger Construction Winnipeg Man**	Construct new Customs office building Man	407,900	197,344	404,148*(f)
Morden Lumber & Fuel Ltd Morden Man**	Construct new Customs office building Man	290,900	31,758	170,854*(f)
Paul Raby (Architect) St Eustache Que**	Plans and specifications for new Customs building Que ..	360,000	11,109	11,109
Paul Raby (Architect) St Eustache Que**	Plans and specifications for new Customs building Que ..	360,000	67,372	67,372
PUBLIC WORKS \$295,180,195				
ADMINISTRATION PROGRAM \$151				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$1,352				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION \$171,048,882				
REVOLVING FUND \$171,048,882				
ACCOMMODATION PROGRAM \$85,279,694(2)				
Acco Canadian Material Handling Burlington Ont	Construction of "GEP" Que	4,435,522		4,434,522
Adams Properties Ltd Vancouver BC	Fit-up new lease building BC	718,025	649,965	649,965
Adams Properties Ltd Vancouver BC	Fit-up new lease building BC	348,760	244,132	244,132
Alta West Group Investments Ltd Edmonton Alta	Construct MAPP dock facilities Alta	4,615,273	1,526,368	4,615,273
Applied Insulation Co Ltd Ottawa Ont	Insulation of central heating plant pipes Ont	309,002	185,402	309,002(f)
Automatic Sprinkler Ltd St-Laurent Ont	Construction of "GEP" Que	1,224,160	17,000	1,224,160(f)
Bach McDougall Engineers and Contractors Limited London Ont**	Renovations GOCB Ont	4,204,638	1,019,656	4,204,638*(f)
Baffin Enterprises Oshawa Ont	Construct crown housing NWT	3,700,800	312,837	3,700,800*
Bail Liée Montreal Que	Construction Place du Portage Phase IV Que	5,273,167	4,012	5,273,167(f)
Beauvais et Marquis Inc Québec Que	Renovations of harbour-station Champlain Que	584,078	222,078	302,276(f)
Bécan Inc Québec Que	Restoration of Customs building Que	2,145,921	1,902,726	1,902,726
Black and McDonald Limited Ottawa Ont	Electrical boiler installation Nfld	1,458,017	1,458,017	1,458,017(f)
Bratt Construction Hyde Park Ont**	Construction of post office Ont	323,723	47,359	323,723*(f)
Broccolini Const Inc Montreal Que	Install fire protection system Que	384,093	1,565	384,093(f)
Bruce Sutherland Associates Moncton NB	Electrical boiler installation Nfld	351,233	351,233	351,233(f)
Campbell and Kennedy Ltd Ottawa Ont	Alteration to Government Printing Bureau Que	393,541	288,541	393,541(f)
Campeau Corporation Montreal Que	Construction Guy Favreau Complex Que	2,645,792	162,435	162,435
Campeau Corporation Montreal Que	Construction Guy Favreau Complex Que	27,582,731	17,968,127	20,604,421
Campeau Corporation Ottawa Ont	Fit-up Les Terrasses de la Chaudière Que	12,620,000	64,383	11,774,886
Canada Systems Group Don Mills Ont	Construction of "GEP" Que	1,026,829		648,223(f)
Canvar Const Ltée Montreal Que	Building renovation Que	3,737,200	516,637	516,637
Caval Const Inc Montreal Que	Construct new post office building Que	267,120		267,120(f)
Classic Construction Yarmouth NS	Construction of Government of Canada Building Yarmouth NS	2,613,056	1,736,360	2,613,056(f)
Commission (La) Scolaire Regionale de l'Outaouais Hull Que	Purchase of school Que	26,288,426	1,304,232	11,615,816
Comstock International Ltd Ottawa Ont	Bank of Canada building renovations Ont	258,879	258,879	258,879
Comstock International Ltd Ottawa Ont	Improvements to ventilation system Sir Frederick Banting Bldg Ont	543,591		543,591(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract \$	1982-83 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued				
ACCOMMODATION PROGRAM—Concluded				
Construction Roger Blouin Ville Vanier Que	Envelope and division int Que	3,095,000	49,514	49,514
Construction Roger Blouin Ville Vanier Que	Building renovation Que	3,760,000	131,482	131,482
Domaine Visitation-Champlain Inc Champlain Que	Construction of Post Office Que	255,141		255,141(f)
Dover Corporation (Canada) Ltd Hamilton Ont**	Improvements to Dominion Public Building Ont	264,276	264,276	264,276(f)
Duquette Const Ltée Chomedey Laval Que	Exterior renovations Customs and Excise bldg Que	1,441,626	640,349	1,441,626(f)
Ellis-Don Ltd Willowdale Ont**	Construction of National Revenue Taxation Centre Ont	26,399,023		26,399,023*(f)
Entreprise SPEC Montreal Que	Construction of "GEP" Que	846,243		846,243(f)
Federated Building Maintenance Co Ltd Toronto Ont	MAPP construction NS	589,334	16,314	588,641(f)
Formco Inc/Coffrage Nord-Atlantic Ltée St Leonard Que	Construction of Guy Favreau Complex Que	4,484,546	1,151,195	4,484,546(f)
Fortin Roméo Inc Alma Que	New post office Que	879,575	192	879,575(f)
Foundation Company of Canada Toronto Ont	Construct new CEIC building NB	7,119,614		7,119,614(f)
Foundation Company Ltd Winnipeg Man	Construction of Taxation Center Man	2,926,232	8,334	2,296,232*
Frecon Construction Ltd Russel Ont	Alterations Orme Bldg Ont	366,557		366,557(f)
Gateway Building and Supply Thunder Bay Ont	MAPP construction Ont	3,554,986	10,987	3,554,986*(f)
Goodyear Paving Ltd Moncton NB	Paving of new Customs complex NB	2,015,665	615,585	615,585
Gordon Gestock Const Inc Montreal Que	Mechanical improvements Que	318,594	6,230	318,594(f)
Grand Falls Milling Co Ltd Grand Falls NB	Additions to federal building NB	289,445		289,445(f)
Hearn Stratton Construction Ltd Edmonton Alta	Post Office building additions Alta	362,707	11,598	362,707(f)
Herve Pomerleau Inc St-Georges De Beauce Que	Construction of new building Que	3,601,719	33,573	3,601,719
J M Meunier Inc St-Augustin Que	Construction of building Que	1,087,416	445,916	445,916
Johnson Controls Ltd Ottawa Ont	Install controls Que	1,878,000	38,411	1,878,000(f)
Lewin J Inc Montreal Que	Mechanical improvements Que	288,181	288,181	288,181(f)
Lévis Construction Inc St-David Que	Construction of Post Office Que	667,825	1,241	667,825(f)
Mach Fab Laval Inc Laval Que	Construction of "GEP" Que	1,870,938	5,269	1,870,938(f)
Mach Fab Laval Inc Laval Que	Construction of "GEP" Que	2,192,199	30,900	2,192,199(f)
McInnis Equipment Ltd Windsor Ont	Construction of "GEP" Que	3,894,233		3,894,233(f)
McInnis Equipment Ltd Windsor Ont	Construction of "GEP" Que	4,427,159		4,427,159(f)
Metcalf Realty Ltd Ottawa Ont	Construct DSS building NB	5,269,836	5,269,836	5,269,836*(f)
MG Construction (Fergus) Ltd Fergus Ont**	Additions to Post Office Ont	285,743	40,789	285,743*(f)
Mount Royal Concrete Ltd Nepean Ont	Renovations to podium Brooke Claxton Bldg Ont	706,460	129,423	706,460
Nick Giamberardino & Bros Ltd Nepean Ont	Place du Portage Phase II Improvement to mail conveyer Que	352,300	192,180	192,180
Northland Const Ltée Montreal Que	Rebuilding of electrical sub-station Que	440,938		440,938(f)
Nu-Court Construction and Development Ltd Whitecourt Alta	New Post Office Que	276,808	3,293	276,808(f)
Orpron Inc Boucherville Que	Construct Post Office building Alta	300,677	24,449	300,677(f)
Otis Elevator Co Ltd Ottawa Ont	Construction of Guy Favreau Complex Que	5,829,738	154,276	5,829,738
Paul Daoust Construction Ltd Ottawa Ont	Install new elevator Peace Tower Ont	405,375	26,238	401,618
Pentagon Construction Canada Inc Montreal Que	Construct crown housing NWT	1,247,251	1,193,840	1,247,251*
Poudrier et Boulet Ancienne-Lorette Que	New feed process building Greenbelt Farm Ont	3,630,136	49,610	3,630,136(f)
Province of New Brunswick Dept of Transportation	Exterior and landscaping work Taxation Data Center Que	1,427,797	712,414	1,413,222
Frederick NB	Construction of new customs complex NB	1,516,600	698,659	698,659
Rise High Construction Co Ltd Calgary Alta	Mail processing plant Alta	491,349	5,919	491,349(f)
Ron Engineering and Construction Ltd Ottawa Ont	Peace Tower alterations Ont	3,563,868	230,451	3,562,615
Rosaire Côté Inc Lotbinière Que	Improvements to federal building Que	260,767	260,767	260,767
Sayers et Associés Ltée Gatineau Que	Install ventilation systems Que	524,607		524,607(f)
Sayers et Associés Ltée Gatineau Que	Install refrigeration system Que	7,573,514		7,573,514(f)
Schurman Construction Ltd Summerside PEI	Construct new DVA headquarters PEI	2,981,489	4,909	2,981,489(f)
Shoquist Construction Ltd Saskatoon Sask	Construct mail processing plant Sask	1,259,829	560,291	1,259,829*
Smith Bros and Wilson Vancouver BC	Construct MAPP BC	1,489,185	104,929	1,489,185(f)
Solarsystem Industries Ltd Richmond BC	Solar captor Que	345,346	345,346	345,346(f)
Somec Inc Québec Que	Solar energy Que	261,716	1,851	261,716(f)
Somec Inc Québec Que	Solar captor Que	275,510	275,510	275,510(f)
Stahle Wayne Kitchener Ont	Alterations GOCB Ont	388,504	388,504	388,504(f)
Venne J and Fils Montreal Que	Solar captor Que	284,479	784	284,479(f)
Vie-Bilt General Contractors Inc Ottawa Ont	Construction of letter carrier depot Ont	536,017		563,017(f)
Vinyl Roofing Ltd Goose Bay Labrador Nfld	Hospital and school re-roofing Nfld	734,990	226,121	717,537*
V K Mason Construction Ltd Montreal Que	Construction of Guy Favreau Complex Que	3,702,919	2,202	3,702,919(f)
V K Mason Inc Montreal Que	Construction of Guy Favreau Complex Que	1,603,848	534,143	534,143
Wallace and Atkins of Alberta Ltd Lethbridge Alta	Federal building additions Alta	2,500,000	1,169,279	1,169,279
W M S Burnside Canada Ltd Ottawa Ont	Wall reconstruction Lorne Bldg Ont	496,915	496,915	496,915
York Division Borg Warner Ltd Nepean Ont	Modifications to central heating plant chiller Ont	435,000	374,500	374,500
MARINE PROGRAM \$12,546,948				
ALSK Canada Ltée Beauport Que	Wharf reconstruction Que	1,865,902	1,865,902	1,865,902(f)
Ben Brunsma and Sons Ltd Chatham Ont**	Cover disposal site Ont	800,462	258,977	800,462*(f)
Construction BML Inc Rivière-du-Loup Que	Harbour covering Que	627,896	562,372	627,896(f)
Construction BML Inc Rivière-du-Loup Que	Harbour installations Que	2,784,018		2,784,018
Construction A Parisée Inc Sept-Îles Que	Reconstruction of shed Que	308,670	117,481	117,481
Construction & Pavage Portneuf Inc St-Marc des Carrières Que	Construction protection work Que	293,793	450	293,793(f)
Corporation de construction Cartier Inc Whitby Ont	Harbour improvements Que	4,938,628		
Curran and Briggs Ltd Summerside PEI	Install sprinkler, watermain and sewage disposal, railway wharf PEI	426,158	290,776	426,158*(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
PUBLIC WORKS—Concluded				
MARINE PROGRAM—Concluded				
Curran and Briggs Ltd Summerside PEI	Harbour improvements PEI	1,115,000	123,745	1,114,854*
Farmer Construction Victoria BC	High mast lighting installation BC	783,246	122,273	783,246(f)
Farmer Construction Victoria BC	Hydraulic modification BC	1,474,735	1,379,361	1,474,735(f)
Farmer Construction Victoria BC	Install crane rail BC	3,505,248	6,142	3,505,248(f)
Fitzgerald and Snow Ltd Summerside PEI	Install sprinkler, watermain and sewage disposal, rail- way wharf PEI	311,389	186,749	311,389(f)
Fraser River Pile Driving New Westminster BC	Relocation of marine base BC	993,551	967,933	967,933
Lydon Dredging and Construction Ltd Toronto Ont.	Dredging NB	11,452,565	1,556,769	11,452,565(f)
Martin Mercier Inc Montmagny Que	Construction of a wall Que	335,179		335,179(f)
Melri Inc Contrecoeur Que	Protection work Que	272,472		272,472(f)
Numan Industries Surrey BC	Relocation of marine base BC	1,056,069	206,600	206,600
Ocean Paving Ltd Port Hawkesbury NS	Paving and lighting wharf NS	386,593	199,022	199,022
Pelley Enterprise Springdale Nfld	Wharf reconstruction Nfld	431,625	99,075	431,625(f)
Québec Engineering Ltée Montréal Que	Harbour development Que	5,529,479	58,841	5,529,479(f)
Roland Dickner Inc Rivière-du-Loup Que	Warehouse of Gros Cacouna Que	1,060,202	13,000	1,060,202
Sceptre Dredging Ltd Longueuil Que	Harbour improvements Que	2,564,923		2,552,550
Simard & Beaudry Inc Montréal Que	Partial reconstruction of wharf Que	2,855,655	2,284,224	2,284,224
TRANSPORTATION AND OTHER ENGINEER- ING PROGRAM \$25,075,881				
A & M Johnson Contracting Ltd Port Couitlam BC	Crushing and stockpiling aggregates Alaska Hwy YT	326,518	326,518	326,518(f)
Antler Construction Co Ltd Prince George BC	Construction Alaska Hwy YT	3,190,569	2,956,385	2,956,385
Canad Construction Ltd Fort Nelson BC	Grade construction Alaska Hwy BC	917,583	64,473	917,583(f)
Cattermole Construction Burnaby BC	Supply and stockpile aggregates Alaska Hwy BC	1,014,552	1,014,552	1,014,552*(f)
Dawson Construction Ltd Vancouver BC	Crush and stockpile aggregates Alaska Hwy BC	702,168		702,168(f)
Elobe Contracting Ltd Whitehorse YT	Crushing aggregates and surfacing Alaska Hwy BC	2,208,544	2,208,544	2,208,544(f)
Elobe Contracting Ltd Whitehorse YT	Construction Alaska Hwy YT	1,824,533	1,824,533	1,824,533(f)
Freeway Construction Ltd Edmonton Alta	Highway construction Banff National Park Alta	3,646,892	2,510,106	3,646,892
Geddes Contracting N Kelowna BC	Construction Alaska Hwy BC	5,425,727	25,492	5,425,727(f)
General Enterprises Whitehorse YT	Construction Alaska Hwy BC	3,602,010	3,602,010	3,602,010(f)
General Enterprises Whitehorse YT	Construction Alaska Hwy YT	3,555,527	496,780	3,555,527(f)
Goodbrand Const Ltd Aldergrove BC	Construction Alaska Hwy BC	6,458,855	2,970,190	2,970,190
Goodbrand Const Ltd Aldergrove BC	Bucking Horse rail bridge Alaska Hwy BC	1,748,364		1,748,364(f)
Hebert Trucking Ltd Prince George BC	Crushing and stockpiling aggregates Alaska Hwy BC	1,587,600	833,490	833,490
Hydramach Crane Ltd Edmonton Alta	Highway construction Banff National Park Alta	1,479,984	155,465	155,465
I Janzen Logging Ltd Prince George BC	Clearing right of way Alaska Hwy BC	348,431	348,431	348,431(f)
Johnson's Trucking Port Couitlam BC	Asphalt construction Alaska Hwy BC	7,455,613	581,466	7,455,613(f)
Kido Holding Ltd Calgary Alta	Highway construction Banff National Park Alta	3,571,389	1,323,874	1,323,874
Ko-Ken Mine Services Ltd Whitehorse YT	Crushing and stockpiling aggregates Alaska Hwy BC	351,126		351,126*(f)
Sikanni Oilfield Const Ltd Whitehorse YT	Culvert and approaches Alaska Hwy YT	509,457	509,457	509,457(f)
Simak Construction Edmonton Alta	Construction Alaska Hwy YT	2,998,723	165,644	2,998,723(f)
Sison's Construction Whitehorse YT	Construct culverts and approaches Alaska Hwy YT	579,495	579,495	579,495(f)
TAC Logging Ltd Prince George BC	Loading hauling and stockpiling Alaska Hwy BC	537,241		537,241*(f)
TR Crusing Ltd Victoria BC	Construction Alaska Hwy BC	1,910,499	1,910,499	1,910,499(f)
WA Stepenson Construction Ltd Calgary Alta	Animal underpass construction Banff National Park Alta	803,598	791,412	791,412
LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$1,227,287				
Minister of Finance Province of NB Fredericton NB	Construction of hotel and trade centre NB	10,107,300	2,259,820	7,574,991
Napper Construction Ltd Port Colborne Ont**	Improvements to Merritt Island Ont	173,085***	169,231	169,231
Stephen and Rankin St-Catharines Ont**	Improvements Wellmet Industries walkway Ont	117,830***	100,552	100,552
REGIONAL ECONOMIC EXPANSION \$5,585,061				
Department \$5,585,061				
A K Penner & Sons Ltd Steinback Man	Water conditioning plant Man	521,897	3,096	253,909(f)
Balzer's Mechanical (1978) Ltd Swift Current Sask	Sewage pumphouse modifications Sask	275,635		130,326(f)
Bison Construction Limited Carman Man	Water treatment facilities Man	735,600	10,620	364,222
Construction Services Co Ltd Eston-Kindersley Sask	South Saskatchewan River booster station Sask	473,562	153,241	153,241
Dincen Construction Ltd Weyburn Sask	Water supply pumphouse Sask	712,687	630,795	675,222
Eco Technology Virden Man	Supply and installations Man	567,400	41,181	497,477(f)
EST Towers Inc Neepawa Man	Elevated storage tank Man	674,869	32,465	355,430
F W Sawatzky Ltd N Battlefield Sask	Water treatment plant No 2 Sask	1,229,082	6,160	687,881(f)
F W Sawatzky Ltd Yorkton Sask	Water storage reservoir Sask	613,718	7,808	276,839(f)
Modern Lumber & Fuel Ltd Killarney Sask	Water conditioning plant Man	774,000		355,583(f)
Nelson River Construction Humbolt Sask	Intake pumphouse Sask	284,420	53,630	53,630
Neuls Construction Ltd Kipling Sask	Pumphouse and pipelines Sask	450,710	48,061	413,628
Neuls Construction Ltd Melfort Sask	Water supply pumphouse Sask	575,069	39,079	569,724
NIS Contractors Ltd Weyburn Sask	Sewage effluent force main Sask	1,275,670	1,069,458	1,069,458
NIS Contractors Ltd Weyburn Sask	Water supply pipeline Sask	1,259,068	690,624	1,186,912(f)
Perlanick Bros Trucking & Supply Ltd Minnedosa Man	Sewage force main Man	365,656	15,996	308,203*
Peter Leitch Construction Ltd Weyburn Sask	Main works Sask	3,270,450	1,615,784	2,527,417
P S & E Contractors Ltd Prince Albert Sask	Reservoir pumphouse Sask	438,473	1,397	196,386(f)
T R Construction Ltd Dauphin Man	Reservoir and pumphouse Man	980,802	3,220	457,997(f)
Underground Services (1976) Ltd Yorkton Sask	Water supply and distribution main Sask	397,065	247,510	291,069(f)
V K Mason Construction Ltd Morden Dam Man	Modifications to spillway and embankments Man	2,344,483	97,488	2,286,737(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract \$	1982-83 Expenditures \$	Expenditures to date \$
SCIENCE AND TECHNOLOGY \$26,506,375				
National Research Council of Canada \$26,506,375				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$26,500,786				
Construction Suprême Ltée Chomedey Laval Qué **	Laboratory construction Qué	283,518		283,518*(f)
Jean Mailhot Inc Laval Qué **	Laboratory construction Qué	1,916,273	9,000	1,916,273*(f)
Les Entrepreneurs Sogec Ltée Montréal Qué **	Laboratory construction Qué	12,667,458	11,791,210	12,323,029*
M P Lundy Cnst (Ont) Ltd Ottawa Ont	Building M-10 1982 Addition Montreal Rd Labs Ont	737,213	281,733	281,733
M Sullivan & Son Ltd Arnprior Ont **	Fire research field station Carleton Place Ont	3,191,374		3,191,374(f)
Northall Construction (78) Montréal Qué **	Laboratory construction Lot #4 Qué	1,108,721	995,222	995,222
Seabord Construction (78) Ltd St John's Nfld **	Phase I Research Office AVMRI Nfld	2,468,741	2,468,281	1,569,926
Taplan Construction Ltd Ottawa Ont	Work on laboratory U-88 Climatic Engineering Facility Ont	584,874	534,692	584,874*(f)
Thomas Fuller Construction (58) Company Ltd St John's Nfld **	Phase II South Bldg Phase III North Bldg Arctic Vessel Research Facility Nfld	33,301,862	8,046,772	8,046,772
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM \$5,589				
SOLICITOR GENERAL \$90,662,965				
Correctional Service \$51,735,054				
Abcon Limited Kingston Ont**	Construct addition to beef barn Ont	294,094	2,480	294,094(f)
Ace Electric Winnipeg Man**	New cell electrical outlets Man	260,527	78,265	254,006
Ken Bangma Construction Co Ltd Westbrook Ont**	Renovate bldg A-1 Ont	441,307	18,434	18,434
Ken Bangma Construction Co Ltd Westbrook Ont**	Extension to food service facility Ont	396,592	24,046	24,046
C and D Contracting Agassiz BC**	Playfield construction, service design study BC	282,443	275,943	275,943
Comstock International Winnipeg Man**	Exterior lighting Stony Mountain Institution Man	329,277	99,158	99,158
Devtec Ltd Moncton NB**	Industrial bldg—Phase I NB	403,170	154,246	403,170(f)
English and Mould Limited Bramalea Ont**	Install ventilation in cell ducts Collins Bay Institution Ont	363,628	269,628	363,628(f)
Falk Brothers Industries Ltd Abbotsford BC**	Expansion of Kent Institution BC	2,214,271	152,760	152,760
Flint Electric Nisku Alta**	Fire protection improvements Alta	258,722	4,855	263,577(f)
Gadiske Construction Co Ltd Aldergrove BC**	Addition to Mountain Institution BC	364,358	100	364,358(f)
Germano Construction Ltée Laval Qué**	Roof repairs Federal Training Centre Que	289,540	5,630	275,670(f)
Gimet Construction Caraqueu NB**	Renous water and sewer lines NB	1,051,672	157,000	157,000
Goodbrand Construction Ltd Aldergrove BC**	Security fencing Phase I BC	951,878		951,878(f)
Goodbrand Construction Ltd Aldergrove BC**	Security fencing Phase II BC	1,598,113	14,000	1,598,113(f)
J Heber Brown Ltd Moncton NB**	Dorchester Industrial Bldg Phase II NB	1,262,065	1,262,065	1,262,065
Hi Lite Electric Ltd Moncton NB**	Fire alarm system NB	380,739	12,913	380,739(f)
Immeubles Laurentien Realities Co Ltd Ottawa Ont**	Fit up of Sir Wilfrid Laurier Bldg Ont	932,681	784,338	813,538(f)
Industrial Electrical Contractors Ltd Weston Ont**	Electrical survey Collins Bay Institution Ont	766,199	766,199	766,199(f)
Hear Construction Ltd Calgary Alta**	Gym building Alta	886,886	201,853	201,853
H J McFarland Construction Ltd Picton Ont**	Waterproofing service ducts Collins Bay Institution Ont	264,655		264,655(f)
P and M Construction Ltd Edmonton Alta**	Building expansion Alta	2,977,960	2,761,506	2,761,506
P and M Construction Ltd Edmonton Alta**	Recreation facilities Alta	1,804,148	1,031,636	1,031,636
P and M Construction Ltd Edmonton Alta**	Sub-structure construction Sask	520,000	462,641	462,641
Raycon Electric Limited Port Hope Ont**	Install fire alarm system Warkworth Institution Ont	306,168	306,168	306,168
Rockwood Construction Ltd Fredericton NB**	Site clearing and demolition NB	550,137	522,437	550,137
S and B Construction Ltd Surrey BC**	Guard house extension BC	331,363	2,293	331,363(f)
S and S Electric Ltd Chilliwack BC**	Disturbance repairs BC	1,607,995	1,194,509	1,257,738
Scott Builders Ltd Red Deer Alta**	Building shells Alta	614,539	307,829	612,539
Seaward Construction Surrey BC**	Stage I BC	874,473	520,893	847,473(f)
Seaward Construction Ltd Surrey BC**	Stage III Mountain Institution BC	335,000	202,654	202,654
M Sullivan and Son Ltd Arnprior Ont**	New activity bldg Ont	1,031,045	159,887	1,031,045
M Sullivan and Son Ltd Arnprior Ont**	Upgrade and enlarge Collins Bay Institution Ont	3,496,767	2,400,515	3,380,675
M Sullivan and Son Ltd Arnprior Ont**	Central heating plant Ont	2,457,766	1,730,702	1,730,702
Sun Electric Ltd Saskatoon Sask**	Power distribution Sask	250,726	250,726	250,726
W V Wallans Contracting Ltd Carrying Place Ont**	Construct plastic covered greenhouse Ont	261,105	3,799	261,105(f)
Whitestar Construction Prince Albert Sask**	Prison fencing and connection Sask	370,197	370,197	370,197
Whitestar Construction Ltd Prince Albert Sask**	Building renovations Sask	263,825	47,249	47,249
C M Security Components Ltd St Laurent Qué**	Construction of living units Que	3,925,412	424,126	424,126
Construction Gerard Allard Inc Rock Forest Qué**	Water treatment Que	371,235	330,000	330,000
Construction Isorel Inc Montréal Qué**	Installation of trailers Que	331,091	331,091	331,091(f)
Corival Inc Laval Qué**	Installation of aqueduct Que	327,428	20,359	327,128(f)
Germano Construction Ltée Laval Qué**	Visiting room Que	257,585	6,500	257,585(f)
Gordon Sestock Construction Inc Montréal Nord Qué**	Alterations Bldg U Que	384,965	6,059	384,965(f)
G Giuliani Inc Laval Qué**	Water survey Que	310,082	15,000	310,082(f)
Immeubles Laurentien Realities Co Ltd Ottawa Ont**	Fit up of Sir Wilfrid Laurier Bldg Ont	1,333,813	550,776	1,329,918
Herve Pomerleau Inc St Georges Ouest Qué**	New institution Que	4,493,400	1,577,867	1,577,867
Herve Pomerleau Inc St Georges Ouest Qué**	New institution Que	10,401,598	4,055,085	4,055,085
Herve Pomerleau Inc St Georges Ouest Qué**	New institution Que	759,586	759,586	759,586(f)
Herve Pomerleau Inc St Georges Ouest Qué**	New institution Que	2,511,715	2,226,716	2,511,715(f)
Thomas Construction Inc Montréal Qué**	Air conditioning Staff College Que	409,449		409,449(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract \$	1982-83 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Concluded				
Royal Canadian Mounted Police \$38,927,911				
LAW ENFORCEMENT PROGRAM \$38,927,911				
Alexander Enterprises Ltd Stephenville Nfld**	Detachment construction Nfld	480,912	1,080	480,912(f)
Alexander Enterprises Ltd Stephenville Nfld**	Detachment construction Nfld	506,814		494,098*(f)
Allo Building Enterprises Ltd Edmonton Alta**	Detachment construction Alta	912,865	658,916	658,916
Amrak Enterprises Ltd Kelowna BC**	Detachment construction BC	860,170	389,730	860,170
Atco Structures Ltd Spruce Grove Alta**	Detachment construction NWT	316,862		316,862(f)
Atco Structures Ltd Spruce Grove Alta**	Detachment construction NWT	299,125		299,125(f)
A V Carlson Construction Corp Calgary Alta**	Detachment construction Alta	910,050	855,335	855,335
B A Construction Ltd Regina Sask**	Training range Sask	341,003	341,003	341,003(f)
Balzer's Mechanical Ltd Regina Sask**	Boiler replacement Sask	397,885		397,885
Bird Construction Ltd Regina Sask**	Fire alarms Sask	334,600	284,246	334,600
Burak Construction (1968) Ltd Duncan BC**	Site acquisition BC	514,149	63,667	63,667
Cligger Construction Ltd Peachland BC**	Detachment construction BC	394,361	372,683	372,683
Construction Canvar Ltée Montreal Que**	Energy conservation Que	298,833	174,421	174,421
Doyle Construction Co Ltd Vancouver BC**	Fairmont complex fit-up BC	3,691,727	1,439,387	1,439,387
Ellwood-McRorie Ltd Portage La Prairie Man**	Detachment building Man	630,098		630,098
Faith Construction Ltd Fredericton NB**	Detachment construction NB	578,875	578,875	578,875
Fen Construction Inc Peniticon BC**	Site investigation BC	730,307	730,307	730,307
Graham Construction Ltd Regina Sask**	Building renovations Sask	535,479		535,479(f)
Hansen Construction Ltd Winnipeg Man**	Detachment construction BC	598,007	375,565	375,565
Herb Bate Ltd Victoria BC**	Detachment construction Sask	696,198		694,856
Jim Dent Construction Hope BC**	Site investigation and acquisition BC	1,727,314	1,454,015	1,632,888
Joslyn & Olson Contractors Ltd Edmonton Alta**	Detachment bldg and residences BC	606,780	72,032	606,780
Kearl Construction Ltd Edmonton Alta**	R C M P detachment Alta	444,976		444,976(f)
Ken Stokes Construction Ltd St John's Nfld**	R C M P detachment Nfld	1,159,827	985,497	1,159,827
Kraft Construction Ltd Edmonton Alta**	R C M P detachment Nfld	465,126	340,624	340,624
Kraft Construction Ltd Saskatoon Sask**	R C M P detachment NWT	776,328		776,328
Kraft Construction Ltd Winnipeg Man**	R C M P building Sask	1,226,640	955,741	955,741
L Mierau Construction Ltd Abbotsford BC**	R C M P building Sask	15,292,945	6,243,002	6,718,512
Les Constructions Cavel Inc Montreal Que**	Site and Bldg R C M P BC	359,568	309,379	309,379
Lingan Construction Sydney NS**	Detachment construction Que	927,075	927,075	927,075
Malamute Saloon Ltd Whitehorse YT**	Design and construction R C M P detachment NS	708,277	685,277	685,277
Malamute Saloon Ltd Whitehorse YT**	Renovations to R C M P detachment YT	399,298	4,905	399,298(f)
Malamute Saloon Ltd Whitehorse YT**	Renovations to R C M P detachment YT	358,420	279,850	358,420
Malamute Saloon Ltd Whitehorse YT**	Detachment construction YT	450,611	377,045	450,611
Nadco Construction Ltd Clarendville Nfld**	Detachment additions Nfld	277,643	90,428	90,428
NC Contractors Prince George BC**	Detachment construction BC	515,180	47,455	515,180(f)
Norcan Development Ltd Winnipeg Man**	Sewer and water—RCMP complex Man	333,941	189,655	333,941
Oord's Construction Ltd Agassiz BC**	Detachment construction BC	695,683	427,198	427,198
Pacific Coast Construction Co Vancouver BC**	Detachment construction BC	1,004,849	943,249	943,249
Parsons Construction Ltd Moncton NB**	Detachment construction NB	623,967	623,967	623,967
Pearson Western Ltd Saskatoon Sask**	Detachment construction Sask	468,652		468,652*
Quality Construction Ltd White Rock BC**	Site acquisition and detachment BC	774,200	69,875	774,200(f)
Trident Construction Co Ltd Lunenburg NS**	Detachment construction NS	511,024	16,245	16,245
Tri-Tec Developments Ltd Prince Albert Sask**	Detachment construction Sask	879,031	462,395	462,395
Varnerin Construction Ltd Peace River Alta**	Detachment construction Alta	640,103	573,877	640,103
Westland Construction Ltd Winnipeg Man**	Detachment construction Sask	311,554	140,578	311,554(f)
Westland Construction Ltd Winnipeg Man**	Detachment building Man	564,646	198	564,646(f)
Whites Construction Ltd Stephenville Crossing Nfld**	Detachment construction Nfld	408,826	408,826	408,826(f)
Williams Murphy and MacLeod (1971) Ltd Charlottetown PEI**	Addition and renovations RCMP HQ PEI	1,380,033	1,378,501	1,378,501
Wm Dyck & Sons (1978) Ltd Niverville Man**	Detachment construction Man	480,409		480,409(f)
Woodland Construction Ltd Castlegar BC**	RCMP site acquisition BC	364,736	74,193	364,736(f)
Woodlawn Construction Ltd Dartmouth NS**	Detachment construction NS	1,037,797	1,037,497	1,037,497
Zagbreb Construction Ltd Coquitlam BC**	Fairmont complex—Interior renovations BC	1,422,440	1,070,812	1,070,812
TRANSPORT \$117,955,715				
DEPARTMENTAL ADMINISTRATION PROGRAM \$4,629,275				
Lundrigan's Ltd Halifax NS**	Residence-CCGC NS	5,625,177		5,614,254*
McEwan Ghai and Associates Ltd Calgary Alta**	Central control and monitoring system Ont	1,701,414		1,701,414*(f)
M Sullivan & Son Ltd Arnprior Ont**	Academic Wing NS	7,493,384	39,711	7,493,384*(f)
M Sullivan & Son Ltd Sydney NS**	Physical training facilities NS	5,224,867	3,698,085	4,116,606*
V K Mason Construction Ltd Ottawa Ont**	Lecture theatre and courtyard Ont	1,911,357		1,909,957
MARINE TRANSPORTATION PROGRAM \$19,163,961				
Astar Contracting Ltd Qualicum Beach BC	Extend radio telephone coverage "Site Preparation" BC	678,060		527,239
Beck Construction Ltd St John's Nfld	Construction of Coast Guard radio station building Nfld	497,333	172,813	497,333*(f)
BIC Enterprises Dartmouth NS**	Foundation and site work NS	1,447,756	1,404,859	1,404,859
Black and MacDonald Ltd Ottawa Ont	Wharf electrical modifications NS	365,082		365,082(f)
Cheverie Const Ltd Souris PEI**	Rail potato loading point PEI	350,412	347,259	347,259
Comeau and Savoie Construction Ltée Caraquet NB	Construction of a steel pile navigational and pier NB	443,658	29,690	443,658*(f)

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
TRANSPORT—Continued				
MARINE TRANSPORTATION PROGRAM—Concluded				
Dufferin Construction Co Oakville Ont**	Redevelopment of piers 12 and 13 Ont	1,160,192	851,814	1,160,192*(f)
Dura Construction Saanichton BC	Construction of operations building road tower bases BC	795,072	1,087	795,072*(f)
Hewlett Services Ltd Springdale Nfld	Construction of operations building dwelling houses and bulk fuel storage tanks Nfld	5,300,000	5,035,989	5,132,733
L & A Machine Works Ltd Fredericton NB	Fabrication and delivery of 22 aluminum towers NB	581,016	459,340	581,016*(f)
Laval Fortin Ltée Alma Qué**	Construction of CCG Building Qué	874,595	874,595	874,595
Lévis Construction Inc St David de Lévis Qué**	Marine emergency duties training centre Qué	1,594,237	1,259,536	1,594,237*
M Tec Steel Industries Ltd Delta BC**	Ship mock-up superstructure BC	327,518	327,518	327,518
Maritime Steel and Foundries Ltd New Glasgow NS	New tracks, trucks and key piles for Canso Canal Locks NS	488,361	463,943	463,943
Ocean Paving Limited Port Hawkesbury NS**	Paving and lighting NS	386,593	187,571	187,571
Regina Associates Brockville Ont**	Heated storage building Ont	550,923	34,176	34,176
Seaward Construction Ltd Surrey BC	Additions and alterations to electronic workshop building BC	536,953	536,953	536,953
Sturo Metal Inc Lauzon Qué**	Furnishing and installation of ship mock-up and accessories Qué	329,344	329,344	329,344(f)
Vie-Bilt General Contractors Ottawa Ont	Construction of navigational aids test centre Ont	359,248	269,892	269,892
AIR TRANSPORTATION PROGRAM \$42,985,926				
ACZ Contractors Ltd Thunder Bay Ont	Extend runway 17-35 Ont	1,076,424	791,330	791,330
Aero Asphalt & Paving Ltd Dawson Creek BC	Overlay R/W 02-20 and construct blast pads BC	723,848	11,589	699,277(f)
Aero Asphalt & Paving Ltd Dawson Creek BC	Overlay R/W 11-29 and Taxiway "A" and "C" NWT	1,180,003	1,148,825	1,148,825(f)
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
Anncroft Development Ltd (Canada) Ltd Montreal Que	Labour and equipment for work done on maintenance garage Que	507,800		480,400(f)
ARC Enterprises 1976 Ltd Winnipeg Man	ATB foundation repairs Man	536,991		511,103
A S L Paving Ltd Saskatoon Sask	Paving and lighting taxiway Sask	278,699	278,699	278,699(f)
Aspen Construction Inc Prince Albert Sask	Airport development and related work NWT	527,300		472,362
Auto Concrete Curb Ltd Ottawa Ont	Powerhouse heat recovery system NWT	925,899	270,708	925,899*(f)
Bay Developers Ltd Corner Brook Nfld	Water reservoir pumphouse and water mains and related work Nfld	451,142	390,100	451,142*(f)
Belcher Construction Ltd and Habitat Candiac Inc Boisbriand Que	Construct ATB and staff accommodation building NWT	786,319	788,461	788,461
Black and MacDonald Ltd Ottawa Ont	Upgrading electrical distribution system Nfld	592,102	2,377	592,102*(f)
Black and MacDonald Ltd Ottawa Ont	Provision of field electric centre, power supplies, high intensity runway lighting and high intensity approach lighting Alta	976,146	605,359	963,550
BLH Construction Sept-Iles Que	Upgrade water system Que	527,175		740,300*
Boles Inc Theford Mines Que	Air terminal public parking Que	1,631,399		1,843,300*
Bologna Construction Inc St Lambert Que	Maintenance garage Que	283,000		284,400*
Bologna Construction Inc St Lambert Que	Garage and air terminal Que	355,663		484,100*
Bologna Construction Inc St Lambert Que	Maintenance garage Que	287,000		289,000*
Braniff Construction Ltd Kelowna BC	Construction of new firehall/maintenance garage and related work BC	909,752	909,752	909,752
Burnco Rock Products Ltd Calgary Alta	Widen R/W 07-25 and extend taxiway Alta	514,415	576,882	576,882(f)
Claude's Construction (1981) Ltd Yellowknife NWT	Supply and erection of passenger cargo shelter and safety fence NWT	338,667	314,555	314,555
Clément Belley Baie Comeau Que	A-VASIS Qué	329,700		315,700
Comstock International Constructors Winnipeg Man	Airport development and access road NWT	926,776		708,604
Construction DCL Ltée St Hubert Que	Construction of runway 08-26 Que	2,413,100	499,900	499,900
Construction Kigiak Westmount Que	Supply gravel Que	531,400	197,100	197,100
Corbett Benckendorf Hodgson & Lachamber Edmonton Alta	Purchase hangar 1A Alta	1,200,000	1,002,511	1,002,511(f)
Cox Construction Ltd Guelph Ont	Resurface runway 05-23 taxi A construct apron and associated lights Ont	811,616	1,448	777,451(f)
Cox Excavating Tillsonburg Ont	Airport development and related work NWT	543,666	379,722	461,222(f)
D & B Building Contractors Ltd Grande Prairie Alta	Maintenance garage Alta	958,311		958,311(f)
Delta Aggregates Ltd, Delta BC	Site development air control towers BC	351,567	351,567	351,567(f)
Department of Finance Winnipeg Man	Norway House Airport Man	600,000	458,814	600,000*(f)
Dufferin Construction Co Oakville Ont	Construction of air terminal apron, associated taxiways and related works Ont	2,248,088	1,345,545	1,345,545
Ent Goulet La Tuque Que	Install VOR/DME Que	295,200	275,100	275,100
Entreprise Lechasseur Ltée Mont-Joli Que	Replace drainage system and repave runway 16-34 Que	1,210,400	1,147,800	1,147,800(f)
Flint Engineering Ltd Calgary Alta	Water supply main B C	307,287	313,661	313,661(f)
Fowler Construction Co Bracebridge Ont	Resurface runway 10-28 runway 04-22 taxiway A and apron Ont	683,591	653,954	653,954(f)
Fred H Ross and Associates Yellowknife NWT	Airport development and related work NWT	644,111	295,094	644,111*(f)
Fred H Ross and Associates Yellowknife NWT	Runway relocation NWT	807,843	557,150	557,150
Gely Construction Inc Ste-Foy Que	Construction of runway Que	1,979,000	668,500	668,500
Goodbrand Construction Ltd Whitehorse YT	Airport development YT	399,846	37,254	429,626(f)
Goodbrand Construction Ltd Aldergrove BC	Field lighting and power supply BC	764,836	764,836	764,836
Hearn Stratton Construction Ltd Edmonton Alta	Equipment garage and related work NWT	831,017		832,864*
Hearn Stratton Construction Ltd Edmonton Alta	Construct air terminal building and flight service station NWT	1,224,233	1,191,776	1,191,776
Hugh M Grant Ltd Ottawa Ont	Aviation safety facility Ont	1,866,225		1,863,983
J Schettler Electric Ltd Headingly Man	Airport lighting Man	265,368	112,522	112,522

Construction and acquisition of land, buildings and works—Continued

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
TRANSPORT—Continued				
AIR TRANSPORTATION PROGRAM—Concluded				
J A Belley Ent Chicoutimi Que	Expand and refit air terminal Que	1,039,100	1,039,100	1,039,100
Janin (Western) Contractors Ltd Vancouver BC	ATC tower and aeradio building and related works BC	1,394,932		1,394,932*(f)
Kelley AM and Son Winnipeg Man	Gravel crushing runway surfacing NWT	537,302		491,040
Kona Builders Ltd Sudbury Ont	Construct firehall and equipment garage Ont	1,729,993	808,260	808,260
Lang Construction Sept-Iles Que	Pave runway apron and taxiway Que	1,727,400	1,727,400	1,727,400
LaVallee's Electrical and Construction Ltd Stephenville Nfld	Upgrade airport lighting Nfld	508,561	1,000	504,965(f)
LaVallee's Electrical and Construction Ltd Stephenville Nfld	Enlarge car park and related work Nfld	201,310	65,564	65,564
LD Fahey Construction Ltd Goose Bay Lab	Washroom and restaurant Lab	260,017		259,967(f)
Leclerc & Pelletier Inc Sept-Iles Que	Construct air terminal Que	554,300	438,700	438,700
Lundrigan's Ltd Corner Brook Nfld	Air terminal building Lab	3,078,968		3,070,181
Lundrigan's Ltd Corner Brook Nfld	Aircraft parking apron and related work Nfld	280,269	95,256	269,598(f)
Malamute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	249,700	76,193	256,983*
Nanivisik Mines Calgary Alta	Develop Arctic B NWT	4,720,000		4,238,994
Napoleon Brochu Ltée Sept-Iles Que	Upgrade water system Que	201,193		205,154*(f)
Newklas Construction Canada Ltd Winnipeg Man	A T C Building and related work Man	725,894	14,063	725,894*(f)
Norcan Development Ltd Winnipeg Man	Construct passenger shelter NWT	395,438	225,069	395,438*(f)
Norcan Development Ltd Winnipeg Man	Construct passenger shelter NWT	400,188	198,976	400,188*(f)
Northern Backhoe Service Ltd Timmins Ont	Parallel taxi-button 03 to apron and strengthen taxi A Ont	1,603,672	237,059	1,537,693*(f)
O K Paving Co Ltd Victoria BC	Replace portion of aircraft parking apron BC	258,185	258,185	258,185
PCL Construction Ltd Yellowknife NWT	Passenger/cargo shelter and related work NWT	306,708	305,707	305,707
Pennecon Ltd Conception Bay Nfld	Car park and access road Lab	1,498,635		1,479,403(f)
Piggott Construction (1969) Ltd Saskatoon Sask	Apron expansion Sask	350,547	73,355	350,547*(f)
Piggott Construction (1969) Ltd Saskatoon Sask	Equipment garage Sask	509,479	439,322	487,956*
Pinsent Construction Co Ltd Stephenville Nfld	Repair aircraft parking apron Lab	719,074	719,074	719,074(f)
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		215,162
Province of Saskatchewan Regina Sask	Construct crosswind runway Sask	444,000	23,591	437,512(f)
Quebec Labrador Inc Sept Iles Que	Overlay access roads to new apron and apron I Que	667,681		665,086*(f)
Richard and BA Ryan (Atlantic) Ltd Labrador City Lab	Combined services building Lab	1,938,320		1,932,586
Riverside Gravel Co Ltd Winnipeg Man	Runway improvement and gravel crushing NWT	577,498	75,749	75,749
Rossi Construction (1976) Ltd Surrey B C	Air traffic control tower B C	1,229,092	402,954	402,954
Smith Bros & Wilson Ltd Vancouver B C	Stage IV additions to air terminal building and related works B C	1,701,500	1,701,500	1,701,500
Standard General Construction Ltd Richmond B C	Site development B C	1,641,767	1,641,767	1,641,767(f)
Standard Paving Co North Bay Ont	Repairs to runway 08-26, Taxis H&L, C/W drainage, resurface terminal access road Ont	1,446,633		1,249,054
Towland-Hewitson Construction Ltd Thunder Bay Ont	Reconstruct and expand runway taxiways Ont	2,118,372		2,128,859(f)
Wells Construction Ltd Edmonton Alta	Pave R/W 16-34 and associate taxiway with lighting Alta	799,148		816,357*(f)
W L Wardrop and Associates Ltd Winnipeg Man	Relocate runway—Apron expansion and power supply NWT	265,300	137,087	137,087
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$50,477,839				
AB & G Ventilation Ltd Dieppe N B	Energy conservation and retrofit and related work NB	303,164	78,964	303,164*(f)
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervisor including provision of clerk of the works Sask	1,776,000	540,181	540,181
Aubitech Ltée Ville St Laurent Que	Hand rail belts Que	509,200		511,300*(f)
BA Construction Ltd Winnipeg Man	Expansion to aircraft parking apron Man	1,788,034	1,788,034	1,788,034
B & B Contracting Ltd Surrey B C	New access road to airport South Terminal B C	277,189	277,189	277,189(f)
Beaver Asphalt Ltd Ottawa Ont	Strengthen 14-32 button 14 and holding area to PLR 12 standard—Replace L-1 approach cables runway 25 and repair pulpits runway 07-25 Ont	2,280,610	2,256,722	2,256,722
Beaver Construction Ltd Richmond B C	Taxiway fillets Q, X and runway 30 B C	310,568		309,522(f)
Black and McDonald Ottawa Ont	Improve normal and emergency power supply and distribution system Ont	479,785	463,291	463,291
Boudreau Sheet Metal Works Ltd Dieppe NB	Re-roof air terminal building and related work NB	462,930	452,930	452,930
Burnett Construction Ltd St John's Nfld	Water reservoir pumphouse and water mains Nfld	867,035	279,210	279,210
Cambrian Construction Ltd Dartmouth NS	Sewage treatment plant and related work NS	326,921	101,921	326,921*(f)
Cie Pavage Asphalt Beaver Montreal Nord Que	Resurface runway 06G-24D Que	1,485,100	1,485,100	1,485,100(f)
Collavino Newfoundland Ltd St John's Nfld	Sanitary waste water collection system and related work Nfld	894,212	178,650	894,212*(f)
Comstock International Ltd Toronto Ont	Improvements to normal and emergency power supply and distribution switchgear and diesel generator Ont	488,156	122,291	432,911*
Comstock International Ltd Ottawa Ont	Improve heat distribution system Hangar 1-ATB Ont	681,756		680,956
Comstock International Ltd Dartmouth NS	Solar preheating system NS	278,235		278,235(f)
Construction Can Var Ltée Montreal Que	Garage PTV Que	2,275,200	13,000	2,275,200*(f)

Construction and acquisition of land, buildings and works—Concluded

Name and location of contractors	Brief description and province of project	Amount of contract	1982-83 Expenditures	Expenditures to date
		\$	\$	\$
TRANSPORT—Concluded				
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Concluded				
Construction R Blouin Inc Ville Vanier Qué	Roof repairs—Aeroquai Qué	656,000	656,000	656,000(f)
DeLew Cather Western Ltd Regina Sask	Groundside development Sask	845,000	154,580	154,580
Delta Electric Co Ltd Fredericton NB	Upgrade field electrical facility and related work NB	424,960	197,070	424,960*(f)
Earl Jones and Sons Ltd Amherstburg Ont	Strengthen taxi C & D, c/w shoulders and resurface service road Ont	826,557	729,838	729,838(f)
Eastern Construction Co Ltd Toronto Ont	Modification to International inspection area and enplaning baggage system, terminal I Ont	28,920,783	10,370,421	24,251,391*
E H Gullage Ltd Corner Brook Nfld	Air conditioning and related work Nfld	935,720	860,174	910,174*
Enterprise Guy Sauvé St Laurent Qué	Expand domestic flight arrivals facilities Qué	448,900	52,800	52,800
F Vinet St Laurent Qué	Enclosed fire installations Qué	281,900	281,900	281,900(f)
High Line Electric (76) Ltd Prince Albert Sask	Replacement of underground cables and transformers Phase III construction of airport lighting facilities Man	299,573	131,168	299,573*(f)
Interland Contractors Ltd North Vancouver BC	SP-14 South West gates expansion Air Terminal Building BC	2,574,196	7,306	2,575,100*(f)
J B McDonald & Sons Contractors Edmonton Alta	Parking lot expansion Alta	1,195,984		1,215,699*(f)
Johnson Control Ltd Edmonton Alta	Central control and monitoring system Alta	679,675	50,145	761,642*(f)
Kean's Sand & Gravel Ltd Bonavista Bay Nfld	Renovate sewer lines Nfld	329,599		224,197
Langsner Fuhrer Montreal Qué	Corrections to water infiltration to mechanical manhole Qué	412,200	372,300	372,300(f)
L J Casavecchia Contracting Ltd Dartmouth NS	Parallel taxi and related work NS	3,762,145	2,079,957	3,448,662*
McCurdy Construction & Equipment Rental Ltd Gander Nfld	Pave access road and taxi «A» shoulders and related work Nfld	302,442	51,171	302,442*(f)
Miller Contracting Ltd Langley BC	Taxiway «N» Extension West to runway 12 BC	719,274	151,162	719,274*(f)
Municipal Spraying and Contracting Ltd Bedford NS	Rehabilitate portion of aircraft parking apron NS	294,536	294,536	294,536(f)
Municipal Ready-Mix Ltd Sydney NS	Extend apron and related work NS	422,732	448,146	448,146(f)
Muntz Construction Ltd Calgary Alta	Modifications to electrical and mechanical systems ATB Alta	519,045	413,017	413,017
Newfoundland Eng and Const Co Ltd St John's Nfld	Extension to terminal building Nfld	2,864,894		2,857,968
Northern Construction Co Ltd Vancouver BC	Expansion of air terminal building Alta	16,758,308	3,631,913	16,532,449
Peter Kiewit Sons Co, Ltd Edmonton Alta	Overlay R/W 01-19 and taxi «A» and «B» Alta	2,362,026	2,406,933	2,406,933(f)
Phase electric Ltd Rothesay NB	Rehabilitate visual aids and high intensity approaches NB	318,383	318,383	318,383(f)
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
Quefro Inc St Léonard Qué	Energy conservation Qué	1,361,100	472,300	1,361,100*(f)
R C Bird Construction Ltd Fredericton NB	Reservoir water and sewage service NB	765,051	44,251	765,051*(f)
Robert Mitchell Inc Ville St Laurent Qué	Passenger loading bridges Alta	587,973	588,569	588,569*
Ryles Ltd Ottawa Ont	Heating System Ont	667,084		611,050
S D Combustion St Léonard Qué	Energy conservation—Thermal station Qué	538,700	538,700	538,700
S D Construction St Léonard Qué	Modifications to burner control Qué	424,087		426,100*(f)
Seaboard Construction 1978 Ltd St John's Nfld	Flight kitchen addition Nfld	329,453	420	329,453
Seaboard Construction 1978 Ltd St John's Nfld	Extend ATB—Phase 2 Nfld	839,181	2,241	839,181*(f)
Seaboard Construction 1978 Ltd St John's Nfld	Extend ATB—Phase 3 Nfld	1,667,811	327,956	1,662,792*
Seaboard Construction 1978 Ltd St John's Nfld	Miscellaneous work at ATB Nfld	292,944	286,694	286,694
Spectrum Enterprises Ltd Saint John NB	Perimeter fencing NB	338,087	288,087	338,087*(f)
Standard General Construction (BC) Ltd Richmond BC	Airport south extension of general aviation area BC	1,306,573	32	1,306,573*(f)
Trottoirs & Chaines Pilote Inc Ville Vanier Qué	Expand parking lot and apron Qué	1,628,700	1,545,500	1,545,500
Volker Stevin Contracting Calgary Alta	North wing apron expansion offgate parking apron Alta	672,219	668,478	668,478(f)
Webb and Trace Ltd Victoria BC	Expansion and aircraft parking apron BC	798,486	668,541	798,486*(f)
Woodlawn Construction Ltd Dartmouth NS	Construct firehall and related work NS	639,326	98,948	639,326*(f)
XDG Limited Regina Sask	Equipment maintenance garage and related work Sask ..	689,444		689,444
SURFACE TRANSPORTATION PROGRAM				
\$698,714				
VETERANS AFFAIRS \$1,300,598				
VETERANS AFFAIRS PROGRAM \$1,300,598				
Gordon Sestock Construction Inc Montreal-Nord Qué**	Air conditioning of laundry building Sainte Anne's Hospital Qué	277,599	2,036	277,599(f)
Kummen-Shipman Ltd Winnipeg Man**	Renovations to electrical distribution system Deer Lodge Hospital Man	938,317	691,679	938,317(f)

* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(f) Contract completed.

(1) Cost of total program project was estimated at \$4,000,000. The cost of the specific contract has been established as being under \$250,000 and completed in 1982-83.

(2) This amount includes a payment of \$8,717,627 for which the details are reported in the statement of Federal Court Awards in Section 34 of this volume.

Construction and acquisition of machinery and equipment

	Amount \$		Amount \$
AGRICULTURE		COMMUNICATIONS PROGRAM—GOVERNMENT	
Department		TELECOMMUNICATIONS AGENCY REVOLVING FUND	
ADMINISTRATION PROGRAM		Computer and other EDP equipment	
Audio-visual aids	80	Furniture, fixtures and office equipment	52,397
Computers	1,221,724	Telecommunications equipment	33,746
Furniture and fixtures	3,983		43,095
Office equipment	505,635		129,238
Road motor vehicles	31,843		
Scientific and technical equipment	5,155	ARTS AND CULTURE PROGRAM	
Miscellaneous equipment	177,250	Computer and other EDP equipment	4,932
	1,945,670	Furniture, fixtures and office equipment	1,561
		Miscellaneous equipment	487
			6,980
AGRI-FOOD DEVELOPMENT PROGRAM		Canadian Radio-television and Telecommunications Commission	
Agricultural equipment	1,259,646	Furniture and fixtures	91,957
Audio-visual aids	1,386	Office machines and equipment	112,959
Computers	724,265	Technical equipment	10,808
Office equipment	477,889	Transportation	10,696
Office furniture	38,515		226,420
Road motor vehicles	779,386		
Scientific and technical equipment	4,612,518	National Film Board	
Miscellaneous equipment	699,662	Machinery and equipment for the production and distribution of films	2,095,271
	8,593,267		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		National Library	
Agricultural equipment	40,303	Computers and computer terminals	75,424
Audio-visual equipment	1,634	Fixtures	3,805
Computers	352,305	Furniture	36,518
Office equipment	585,396	Materials handling equipment	19,670
Office furniture	5,965	Micrographic and microfiche equipment	13,883
Road motor vehicles	1,943,188	Office machinery and equipment	103,174
Scientific and technical equipment	1,913,976	Telecommunications equipment	5,384
Miscellaneous equipment	186,660	Video, sound and viewing equipment	13,599
	5,029,427	Miscellaneous equipment	123,739
			395,196
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND		National Museums of Canada	
Office equipment	45,151	Audio-visual equipment	135,407
Office furniture	5,865	Communication equipment	86,828
Road motor vehicles	25,688	Display furnishings	69,382
Miscellaneous equipment	3,969	Field equipment	28,515
	80,673	Furniture and fixtures over \$500	91,742
		Heating—Air conditioning—Refrigeration equipment	1,206
CANADIAN GRAIN COMMISSION PROGRAM		Laboratory equipment	254,729
Communication equipment	155,081	Office machines and equipment over \$500	369,648
Computers	63,178	Photographic equipment	24,740
Office equipment	79,988	Vehicles	113,943
Scientific and technical equipment	384,871	Workshop equipment	67,534
Miscellaneous equipment	256,344	Miscellaneous equipment	207,173
	939,462		1,450,847
Canadian Dairy Commission		Public Archives	
Computers	48,376	Computers and terminals	477,150
Office equipment	81,140	Furniture and fixtures	33,479
Office furniture	4,707	General purpose industrial equipment	28,282
	134,223	Materials handling equipment	40,149
Canadian Livestock Feed Board		Microfilm, microfiche and film equipment	72,447
Office equipment	11,343	Micrographic equipment	21,526
Office furniture	3,797	Office machines and equipment over \$500	75,168
	15,140	Other electrical equipment	76,818
	16,737,862	Road motor vehicles	83,197
		Safety and sanitation equipment	13,262
COMMUNICATIONS		Telecommunications equipment	83,933
Department		Video, sound and viewing equipment	128,819
COMMUNICATIONS PROGRAM		Miscellaneous equipment	784,392
Computer and other EDP equipment	1,109,382		1,918,622
Furniture, fixtures and office equipment	480,849		
Scientific equipment	4,782,467	Social Sciences and Humanities Research Council	
Telecommunications equipment	3,979,407	Furniture and fixtures	55,461
Transportation equipment	505,232	Office machines equipment	91,660
Miscellaneous equipment	467,888		147,121
	11,325,225		17,694,920

Construction and acquisition of machinery and equipment—Continued

	Amount \$	Amount \$
CONSUMER AND CORPORATE AFFAIRS		
Department		
Furniture and fixtures	300,616	
Motor vehicles	1,096,943	
Office machines and equipment over \$500	623,678	
Scientific equipment	1,154,992	
Miscellaneous equipment	89,020	
	<u>3,265,249</u>	
Restrictive Trade Practices Commission		
Furniture and fixtures	2,602	
Measuring, controlling and laboratory equipment	448	
Office machines and equipment over \$500	4,342	
Miscellaneous equipment	3,654	
	<u>11,046</u>	
	<u>3,276,295</u>	
ECONOMIC DEVELOPMENT		
Ministry of State		
Computer	9,071	
Furniture and fixtures	464,654	
Mailing machines	37,329	
Office machines and equipment	61,540	
Telecommunications equipment	246,040	
Vehicles	11,365	
Word processing equipment	230,184	
	<u>1,060,183</u>	
Northern Pipeline Agency		
Computers	5,357	
Furniture and fixtures	5,692	
Office machinery and equipment over \$500	13,715	
Vehicles—Transportation	23,463	
	<u>48,227</u>	
	<u>1,108,410</u>	
EMPLOYMENT AND IMMIGRATION		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Audio-visual equipment	38,260	
Communications and related equipment	824	
Electronic data processing equipment	45,522	
Furniture and fixtures	14,759	
Office machines and equipment over \$500	149,781	
Vehicles	12,291	
Miscellaneous equipment	317	
	<u>261,754</u>	
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Audio-visual equipment	90,889	
Communications and related equipment	6,951	
Cooking equipment excluding utensils	495	
Electronic data processing equipment	783,943	
Furniture and fixtures	969,489	
Heating, air conditioning and refrigeration equipment	439	
Office machines and equipment over \$500	743,851	
Security systems and devices	4,979	
Testing and measuring devices	15,986	
Vehicles	63,533	
Miscellaneous equipment	35,923	
	<u>2,716,478</u>	
EMPLOYMENT AND INSURANCE PROGRAM		
Audio-visual equipment	141,475	
Communications and related equipment	371,811	
Electronic data processing equipment	2,190,146	
Furniture and fixtures	799,868	
Heating, air conditioning and refrigeration equipment	1,175	
Office machines and equipment over \$500	1,160,297	
Security systems and devices	3,787	
Testing and measuring devices	601	
Vehicles	156,623	
Miscellaneous equipment	24,473	
	<u>4,850,256</u>	
IMMIGRATION PROGRAM		
Communications and related equipment	7,042	
Electronic data processing equipment	47,875	
Furniture and fixtures	38,618	
Office machines and equipment over \$500	281,514	
Security systems and devices	17,857	
Vehicles	248,227	
Miscellaneous equipment	1,324	
	<u>642,457</u>	
ANNUITIES PROGRAM		
Electronic data processing equipment	890	
Furniture and fixtures	815	
Office machines and equipment over \$500	12,600	
Security systems and devices	1,085	
Miscellaneous equipment	4,417	
	<u>19,807</u>	
Immigration Appeal Board		
Office furniture and fixtures	1,717	
Office machinery and equipment	17,233	
	<u>18,950</u>	
	<u>8,509,702</u>	
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Equipment	64,392	
Office machines and equipment	260,956	
Other vehicles	15,970	
	<u>341,318</u>	
ENERGY PROGRAM		
Equipment	309,533	
Machinery	742	
Office machines and equipment	722,817	
Other vehicles	95,825	
	<u>1,128,917</u>	
MINERALS AND EARTH SCIENCES PROGRAM		
Aircrafts and ships	59,314	
Equipment	14,950,280	
Machinery	559,296	
Office machines and equipment	11,609,278	
Other vehicles	331,286	
	<u>27,509,454</u>	
Atomic Energy Control Board		
EDP equipment	51,490	
Furniture and fixtures	46,242	
Large instruments—Lab	11,826	
Office machines and equipment	56,985	
Road motor vehicles (non military)	31,221	
Small instruments—Field	25,449	
Small instruments—Lab	3,545	
Telecommunications equipment excl EDP	65	
	<u>226,823</u>	
National Energy Board		
Audio-visual aids	894	
Communications equipment	589	
Computer equipment	46,268	
Furniture and fixtures	23,378	
Office machines and equipment	44,157	
Translation equipment	36,235	
Word processing equipment	76,516	
Miscellaneous equipment	66,182	
	<u>294,219</u>	
	<u>29,500,731</u>	
ENVIRONMENT		
ADMINISTRATION PROGRAM		
Computers	165,262	
Electronic equipment	5,557	
Office machines and equipment over \$500	75,306	
Photographic and audio-visual equipment	36,410	
Road motor vehicles	35,190	
Service industry equipment	61,768	
Ships, boats and related equipment	6,457	
Telecommunications excluding computers	7,170	
Miscellaneous equipment	1,004	
	<u>394,124</u>	

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
ENVIRONMENT—Concluded			
ENVIRONMENTAL SERVICES PROGRAM			
Agricultural machinery and implements	13,786	Canadian International Development Agency	
Computers	2,303,181	Computer equipment	62,524
Conveying, elevating and material handling equipment	54,385	Office furniture and fixtures	228,130
Cooking equipment	16,727	Office machines and equipment	136,157
Electric lighting, distribution and control equipment	79,518	Miscellaneous equipment	6,345
Electronic equipment	5,218,833		<u>433,156</u>
Furniture and fixtures	589,018	International Joint Commission	
General purpose industrial machinery	589,021	Furniture and fixtures	13,415
Heating, air conditioning and refrigeration equipment	131,016	Office machines and equipment \$150 and over per item	20,472
Measuring, monitoring, controlling, laboratory, medical and optical equipment	2,418,024		<u>33,887</u>
Miscellaneous vehicles other than road motor vehicles	153,399		<u>24,407,185</u>
Office machines and equipment over \$500	971,505		
Other electrical equipment and appliances	163,130	FINANCE	
Other equipment including X-ray and related equipment	1,387,435	Department	
Road motor vehicles	1,979,281	FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Safety and sanitation equipment, alarm and signal systems	107,724	Acquisition of furniture and fixtures	137,456
Scientific equipment	4,198,030	Acquisition of office machines and equipment	136,392
Service industry equipment	19,527	Computers	214,337
Ships, boats and related equipment	79,647	Road motor vehicle	8,977
Special industry machinery	19,390	Safety equipment	5,824
Telecommunications excluding computers	1,102,535		<u>502,986</u>
Tractors	77,087		
Miscellaneous equipment	2,381	ANTI-DUMPING TRIBUNAL PROGRAM	
	<u>21,674,580</u>	Acquisition of furniture and fixtures	435
		Acquisition of office machines and equipment	3,852
			<u>4,287</u>
PARKS CANADA PROGRAM			
Agricultural machinery and implements	59,205	INSPECTOR GENERAL OF BANKS PROGRAM	
Computers	38,433	Computers	34,006
Conveying, elevating, and material handling equipment	86,531		
Cooking equipment	50,004	Auditor General	
Electric lighting, distribution and control equipment	204,010	Computers	159,036
Furniture and fixtures	290,221	Office equipment	400,170
General purpose industrial machinery	84,441	Office furniture	39,725
Heating, air-conditioning, and refrigeration equipment	168,148	Road motor vehicle	13,268
Measuring, monitoring, controlling, laboratory, medical and optical equipment	234,098		<u>612,199</u>
Miscellaneous vehicles other than road motor vehicles	214,161	Insurance	
Office machines and equipment over \$500	148,530	Office furniture and fixtures	18,795
Other electrical equipment and appliances	90,806	Office machines and equipment over \$500	10,127
Other equipment including X-ray and related equipment	909,289		<u>28,922</u>
Road motor vehicles	2,876,285	Tariff Board	
Safety and sanitation equipment, alarm and signal systems	315,281	Office machines and equipment \$500 and over per item	8,047
Service industry equipment	81,480		<u>1,190,447</u>
Ships, boats and related equipment	192,578		
Special industry machinery	471,242	FISHERIES AND OCEANS	
Telecommunications excluding computers	511,904	Department	
Tractors	409,168	Agricultural machinery and implements	136,407
	<u>7,435,815</u>	Communication and related equipment	1,160,914
	<u>29,504,519</u>	Computers	1,791,617
		Conveying, elevating and material-handling equipment	1,830,410
		Cooking equipment for food	17,628
		Electric lighting, distribution and control equipment	45,789
		Furniture and fixtures	597,667
		General purpose industrial machinery	300,834
		Heating, air conditioning and refrigeration equipment	452,401
		Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	5,086,567
		Office machines and equipment	1,188,001
		Other electrical equipment and appliances	420,265
		Road motor vehicles	2,452,523
		Safety and sanitation equipment alarm and signal services	210,609
		Ships and boats	13,001,065
		Tractors	46,940
		Miscellaneous equipment	2,537,177
			<u>31,276,814</u>
EXTERNAL AFFAIRS			
Department			
CANADIAN INTERESTS ABROAD PROGRAM			
Communication and related equipment	3,640,529	GOVERNOR GENERAL	
Computers	309,102	Office equipment	24,546
Electric lighting, distribution and control equipment	203,441		
Furniture and fixtures	10,215,998		
Heating, air conditioning and refrigeration equipment	636,373		
Other electrical equipment and appliances	1,977,581		
Other equipment including X-rays and related equipment	288,980		
Other office machines and equipment over \$500	2,482,804		
Road motor vehicles	2,751,849		
Safety and sanitation equipment, alarms and signal system	1,379,601		
	<u>23,886,258</u>		
CANADIAN INTERESTS ABROAD PROGRAM—PASS-PORT OFFICE REVOLVING FUND			
Computers	27,309		
Furniture and fixtures	11,084		
Office machines and equipment over \$500	15,491		
	<u>53,884</u>		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		TOURISM PROGRAM	
Department		Furniture and fixtures.....	
ADMINISTRATION PROGRAM		Office equipment and machinery	
Computers and computer access terminals	18,984		1,175
Cooking equipment for food	2,186		126,898
Electric lighting, distribution and control equipment	1,254		128,073
Furniture covered by dedicated funds	52,524	GRAINS AND OILSEEDS PROGRAM	
Heating, air conditioning and refrigeration equipment	586	Furniture and fixtures.....	11,947
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	14,769	Office equipment and machinery	10,295
Miscellaneous vehicles (includes snowmobiles, etc.)	10,612		22,242
Office machines and equipment over \$500 per item	88,675	Foreign Investment Review Agency	
Other electrical equipment and appliances	391	Computers	21,656
Other furniture and fixtures	49,372	Furniture and fixtures	42,310
Safety and sanitation equipment, alarm and signal systems	2,730	Office equipment and machinery	68,938
Service industry equipment	1,211		1,035,519
Telecommunications equipment excluding computers	6,801		
Miscellaneous equipment	3,117		
	253,212	JUSTICE	
INDIAN AND INUIT AFFAIRS PROGRAM		Department	
Computers and computer access terminals	510,546	ADMINISTRATION OF JUSTICE PROGRAM	
Cooking equipment for food	20,578	EDP equipment	25,159
Electric lighting, distribution and control equipment	34,917	Furniture and fixtures	469
Furniture covered by dedicated funds	176,715	Furniture and furnishings—Dedicated Funds	80,865
General purpose industrial machinery	15,309	Office machines and equipment over \$500	395,602
Heating, air conditioning and refrigeration equipment	303,291	Miscellaneous equipment	103,728
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	3,889		605,823
Miscellaneous vehicles (including snowmobiles, etc.)	75,825	CANADIAN UNITY INFORMATION OFFICE PROGRAM	
Office machines and equipment over \$500 per item	406,812	Furniture and fixtures	23,831
Other electrical equipment and appliances	179,694	Motor vehicles	11,295
Other furniture and fixtures	505,565	Office machines and equipment over \$500	6,071
Road motor vehicles	1,304,331	Miscellaneous equipment	31,275
Safety and sanitation equipment, alarm and signal systems	447,962		72,472
Service industry equipment	6,745	Canadian Human Rights Commission	
Ships and boats and related equipment	3,354	Furniture and fixtures	4,047
Telecommunications equipment excluding computers	33,817	Office machines and equipment	101,072
Miscellaneous equipment	577,519		105,119
	4,606,869	Commissioner for Federal Judicial Affairs	
NORTHERN AFFAIRS PROGRAM		ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM	
Agricultural tractors	4,015	Furniture and fixtures	60,973
Computers and computer access terminals	18,869	Office equipment	76,956
Cooking equipment for food	3,457		137,929
Electric lighting, distribution and control equipment	11,816	ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM	
Furniture covered by dedicated funds	21,814	Furniture and fixtures	7,389
General purpose industrial machinery	4,298	Office equipment	25,755
Heating, air conditioning and refrigeration equipment	8,348		33,144
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	326,089	Law Reform Commission of Canada	
Miscellaneous vehicles (including snowmobiles, etc.)	46,867	Furniture and fixtures	5,273
Office machines and equipment over \$500 per item	197,409	Furniture and furnishings—Dedicated Funds	6,185
Other electrical equipment and appliances	4,053	Office machines and equipment (over \$500)	16,701
Other electrical furniture and fixtures	92,827	Miscellaneous equipment	329
Road motor vehicles	384,949		28,488
Safety and sanitation equipment, alarm and signal systems	17,699	Offices of the Information and Privacy Commissioners of Canada	
Service industry equipment	4,154	Furniture and fixtures	74,818
Ships and boats and related equipment	34,458	Office machines and equipment	21,664
Telecommunications equipment excluding computers	282,485		96,482
Miscellaneous equipment	831,526	Supreme Court of Canada	
	2,295,133	Furniture and fixtures	41,556
	7,155,214	Office machines and equipment	28,907
		Miscellaneous equipment	90
			70,553
INDUSTRY, TRADE AND COMMERCE		Tax Review Board	
Department		Furniture and fixtures	1,386
TRADE-INDUSTRIAL PROGRAM		Furniture and furnishings—Dedicated Funds	2,026
Computers	137,549	Miscellaneous equipment	1,272
Furniture and fixtures	161,306		4,684
Motor vehicles	29,355		1,154,694
Office equipment and machinery	463,906		
Miscellaneous equipment	24,150		
	816,266		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
LABOUR			
Department			
Furniture and fixtures	78,105	Other electrical equipment and appliances	12,749
Other electrical equipment and appliances	58,399	Road motor vehicles	89,894
Other office machines and equipment over \$500	290,375	Miscellaneous equipment	13,066
	426,879		6,534,023
Canada Labour Relations Board			
Electrical equipment	460	INCOME SECURITY PROGRAM	
Furniture and fixtures	2,233	Communication and related equipment	63,322
Office equipment over \$150	17,272	Computers	17,945
	19,965	Furniture, fixtures and office equipment	371,566
	446,844	Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	67,290
		Miscellaneous equipment	523,100
NATIONAL DEFENCE			
Department			
DEFENCE SERVICES PROGRAM			
Aircraft and ships	845,260,438	FITNESS AND AMATEUR SPORT PROGRAM	
Communications and related equipment	43,753,597	Furniture, fixtures and office equipment	34,516
Data processing equipment	34,863,636	Telecommunication equipment	5,060
Furniture and equipment	15,009,376		39,576
Machinery and equipment	38,392,101	Medical Research Council	
Medical, dental and radiation detection equipment	14,065,635	Office equipment and furniture	14,970
Motorized vehicles	131,790,990		14,631,270
Radar, navigational aids and aircraft navigation equipment	15,014,423	NATIONAL REVENUE	
Research and development of equipment	33,828,530	Customs and Excise	
Weapons and ammunition for defence	181,241,967	Acquisition of EDP equipment	860,730
Miscellaneous equipment	767,413	Furnishings and fixtures	587,958
	1,353,988,106	Laboratory and scientific equipment	178,097
		Office machines, equipment and accessories over \$500 per item	1,300,556
		Road motor vehicles	425,753
		Telecommunication equipment	34,219
		Miscellaneous equipment	118,757
			3,506,070
NATIONAL HEALTH AND WELFARE			
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Communication and related equipment	52,146	Taxation	
Computers	166,430	Computer equipment	5,004,307
Furniture, fixtures and office equipment	720,290	Furniture and fixtures	2,133,560
Measuring, controlling, laboratory, medical and optical instruments	9,728	Office machines and equipment	2,065,350
Road motor vehicles	14,666	Telecommunications equipment	251,780
Word processing machines and equipment	19,736		9,454,997
	982,996		12,961,067
HEALTH AND SOCIAL SERVICES PROGRAM			
Communication and related equipment	7,970	PARLIAMENT	
Furniture, fixtures and office equipment	151,622	The Senate	
Miscellaneous equipment	4,340	Furniture and fixtures	282,672
	163,932	Interpretation equipment	53,504
		Office machines and equipment	22,189
		Vehicle	11,265
			369,630
MEDICAL SERVICES PROGRAM			
Communication and related equipment	439,800	House of Commons	
Computers	220,178	Communication equipment	689,115
Cooking equipment for food	183,382	Computer equipment	128,943
Electric lighting, distribution and control equipment	113,197	Office furniture and fixtures	508,533
Furniture, fixtures and office equipment	989,472	Office machines and equipment	218,219
General purpose industrial machinery	180,205	Operating equipment	352,224
Heating, air conditioning and refrigeration equipment	117,045	Photocopy equipment	645,932
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	2,128,001	Transportation equipment	23,441
Operating room equipment	366,740	Miscellaneous equipment	101,725
Road motor vehicles and tractors	1,456,263		2,668,132
Safety and sanitary equipment	41,697	Library of Parliament	
Service industry equipment	3,555	Furniture and furnishings	37,189
Ships and boats	67,173	Office machines and equipment over \$500 per item	186,061
Word processing machines and equipment	65,965		223,250
	6,372,673		3,261,012
HEALTH PROTECTION PROGRAM			
Communication and related equipment	19,923	PRIVY COUNCIL	
Computers	235,869	Department	
Electric lighting, distribution and control equipment	1,800	PRIVY COUNCIL OFFICE PROGRAM	
Furniture, fixtures and office equipment	680,753	Acquisition of vehicles	12,380
General purpose industrial machinery	5,967	Computers	510,363
Heating, air conditioning and refrigeration equipment	68,719	Furniture and fixtures	287,122
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	5,405,283	Office equipment over \$500	483,644
		Telecommunications equipment	6,870
			1,300,379

Construction and acquisition of machinery and equipment—Continued

	Amount \$	Amount \$
PRIVY COUNCIL—Concluded		
Canadian Intergovernmental Conference Secretariat		
Laminators	614	
Radio equipment	8,364	
Telecopier	5,195	
	<u>14,173</u>	
Chief Electoral Officer		
Furniture and fixtures	101,610	
Other office machines and equipment \$500 and over per item	15,243	
	<u>116,853</u>	
Commissioner of Official Languages		
Furniture and fixtures	29,513	
Other electrical equipment and appliances	2,152	
Other office machines and equipment over \$500	19,570	
	<u>51,235</u>	
Economic Council of Canada		
Office equipment	54,407	
Office furniture	9,002	
	<u>63,409</u>	
Public Service Staff Relations Board		
Communication and related equipment	78,650	
Furniture and fixtures	10,766	
Other office machines and equipment over \$500	7,706	
	<u>97,122</u>	
	<u>1,643,171</u>	
PUBLIC WORKS		
Department		
ADMINISTRATION PROGRAM		
Computer hardware	204,273	
Computer software	48,260	
EDP—Key driven terminals	128,264	
Furniture and fixtures	16,547	
Office machines and equipment over \$500	102,974	
Other equipment over \$500	4,858	
Road motor vehicles and trailers	16,806	
Tools over \$500	750	
	<u>522,732</u>	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
Computer hardware	265,266	
Computer software	35,811	
EDP—Key driven terminals	245,603	
Electric lighting, distribution and control equipment	510	
Furniture and fixtures	25,242	
Laboratory, scientific, drafting survey and testing equipment	9,984	
Office machines and equipment over \$500	38,711	
Other electrical equipment and appliances	738	
Other equipment over \$500	30,653	
Road motor vehicles and trailers	23,018	
Tools over \$500	19,044	
	<u>694,580</u>	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
All cafeteria equipment	189	
Cleaning, equipment and appliances	5,194	
Communication equipment excluding computers	(5,407)	
Computer hardware	(28,648)	
Construction and maintenance machinery and equipment	38,376	
Conveying, elevating and materials handling equipment	20,150	
EDP—Key driven terminals	7,011	
Electric lighting, distribution and control equipment	249,223	
Floating equipment		215,618
Furniture and fixtures		93,379
Heating, plumbing, air conditioning and refrigeration equipment		2,217,780
Laboratory, scientific, drafting, survey and testing equipment		988,025
Office machines and equipment over \$500		57,065
Other electrical equipment and appliances		117,924
Other equipment over \$500		51,891
Road motor vehicles and trailers		162,097
Safes, shelving and other fittings for post offices		17,935
Safety alarm and sprinkler system equipment		53,217
Tools over \$500		846
		<u>4,261,865</u>
ACCOMMODATION PROGRAM		
All cafeteria equipment		113,555
Cleaning equipment and appliances		63,009
Communication equipment excluding computers		92,268
Computer hardware		2,129,503
Computer software		439,501
Construction and maintenance machinery and equipment		177,637
Conveying, elevating and materials handling equipment		470,537
EDP—Key driven terminals		330,286
Electric lighting, distribution and control equipment		494,035
Furniture and fixtures		469,391
Heating, plumbing, air conditioning and refrigeration		1,665,016
Laboratory, scientific, drafting, survey and testing equipment		103,070
Office machines and equipment over \$500		777,251
Other electrical equipment and appliances		204,361
Other equipment over \$500		2,134,560
Road motor vehicles and trailers		1,038,699
Safes, shelving and other fittings for post offices		90,403
Safety, alarm and sprinkler system equipment		437,815
Tools over \$500		27,425
		<u>11,258,322</u>
MARINE PROGRAM		
Communication equipment excluding computer		30,798
Computer hardware		1,289
Computer software		858
Electric lighting, distribution and control equipment		150,350
Floating equipment		294,703
Furniture and fixtures		5,990
Heating, plumbing, air conditioning and refrigeration equipment		216,591
Laboratory, scientific, drafting, survey and testing equipment		28,566
Other electrical equipment and appliances		15,947
Other equipment over \$500		73,024
Road motor vehicles and trailers		109,398
		<u>927,514</u>
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Communication equipment excluding computers		8,807
Computer hardware		29,312
Construction and maintenance machinery and equipment		67,364
Furniture and fixtures		20,150
Laboratory, scientific, drafting, survey and testing equipment		116,533
Office machines and equipment over \$500		2,784
Other equipment over \$500		4,224
Road motor vehicles and trailers		244,619
		<u>493,793</u>
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Computer hardware		8,092
Construction and maintenance machinery and equipment		12,453
Furniture and fixtures		8,542
Other equipment over \$500		7,979
Road motor vehicles and trailers		26,927
		<u>63,993</u>
MUNICIPAL GRANTS PROGRAM		
Office machines and equipment over \$500		2,093
		<u>18,224,892</u>

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
REGIONAL ECONOMIC EXPANSION		CITIZENSHIP PROGRAM	
Department		Furniture and fixtures	73,172
Agriculture machinery	401,737	Office equipment over \$500	182,892
Computer equipment	215,312		<u>256,064</u>
Furniture and fixtures	154,738		
Laboratory equipment	225,265	Advisory Council on the Status of Women	
Office machines and equipment	232,149	Furniture and fixtures	16,419
Safety equipment	4,777	Office equipment over \$500	6,723
Telecommunications equipment	5,277		<u>23,142</u>
Vehicles	908,778	Public Service Commission	
Miscellaneous equipment	464,295	PUBLIC SERVICE COMMISSION	
	<u>2,612,328</u>	Data processing equipment	492,165
		Electrical equipment and appliances	2,545
SCIENCE AND TECHNOLOGY		Furniture and fixtures	56,830
Ministry of State		Other office machines and equipment	203,359
Computer equipment	35,928	Telecommunications equipment	138,712
Furniture and fixtures	140,266		<u>893,611</u>
Office machines and equipment	16,186		
Telecommunications equipment	4,870	PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	
	<u>197,250</u>	Data processing equipment	18,899
National Research Council of Canada		Electrical equipment and appliances	659
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		Furniture and fixtures	14,821
Communication equipment	152,260	Office machines and equipment	17,651
Computers and related equipment	4,108,461	Telecommunications equipment	3,131
Conveying, elevation and material handling equipment	75,105		<u>55,161</u>
Furniture and office equipment	1,414,960		
Light, heat, power, water and other electrical equipment	1,150,629	Status of Women—Office of the Co-ordinator	
Scientific laboratory equipment	16,170,220	Furniture and fixtures	30,623
Transportation equipment	382,731	Office machines and equipment \$500 and over per item	6,245
Workshop equipment	1,076,644		<u>36,868</u>
Miscellaneous equipment	1,884,947		<u>1,991,642</u>
	<u>26,415,957</u>		
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		SOCIAL DEVELOPMENT	
Communications equipment	3,600	Furniture and fixtures	11,760
Computers and related equipment	38,493	Office machines and equipment	7,878
Furniture and office equipment	111,477	Telecommunications equipment	183,403
	<u>153,570</u>	Miscellaneous equipment	329
Natural Sciences and Engineering Research Council			<u>203,370</u>
Furniture and fixtures	11,524	SOLICITOR GENERAL	
Office machines and equipment over \$500	14,408	Department	
	<u>25,932</u>	ADMINISTRATION PROGRAM	
Science Council of Canada		Computers	240,617
Computer equipment	30,828	Motor vehicles	13,029
Furniture and fixtures	3,875	Office furnishings	22,425
Other equipment	80	Office furniture	70,311
	<u>34,783</u>	Office machines and equipment over \$500	31,604
	<u>26,827,492</u>	Telecommunications equipment	5,140
		Miscellaneous equipment	8,306
SECRETARY OF STATE			<u>391,432</u>
Department		Correctional Service	
ADMINISTRATION PROGRAM		CORRECTIONAL SERVICE PROGRAM	
Furniture and fixtures	33,514	Agriculture equipment	504,249
Office equipment over \$500	104,595	Communication and related equipment	304,430
	<u>138,109</u>	Furniture and fixtures	1,089,569
OFFICIAL LANGUAGES PROGRAM		General purpose industrial machinery	3,701,058
Furniture and fixtures	1,188	Office machines and equipment	1,960,578
EDUCATION SUPPORT PROGRAM		Propane conversion costs	47,519
Furniture and fixtures	3,965	Road motor vehicles	925,208
Office equipment over \$500	3,405	Miscellaneous equipment	2,705,886
	<u>7,370</u>		<u>11,238,497</u>
TRANSLATION PROGRAM		National Parole Board	
Furniture and fixtures	45,541	Furniture and fixtures	17,205
Office equipment over \$500	534,588	Office machines and equipment	110,879
	<u>580,129</u>	Miscellaneous equipment	4,713
			<u>132,797</u>

Construction and acquisition of machinery and equipment—Concluded

	Amount		Amount
	\$		\$
VETERANS AFFAIRS		WAR VETERANS ALLOWANCE BOARD PROGRAM	
Department		Furniture and fixtures.....	7,885
VETERANS AFFAIRS PROGRAM		Office equipment over \$500	1,006
Communication and related equipment	24,882		8,891
Conveying, elevating and material handling	52,995	PENSIONS PROGRAM	
Furniture and fixtures.....	321,231	Furniture and fixtures.....	73,881
Heating, plumbing, air conditioning and refrigeration	56,514	Office equipment over \$500	92,779
Motor vehicles	79,453	Miscellaneous equipment	5,161
Office equipment over \$500	447,235		171,821
Other electrical equipment and appliances.....	45,364	BUREAU OF PENSIONS ADVOCATES PROGRAM	
Recreation equipment.....	94,668	Furniture and fixtures.....	1,647
Scientific	269,491	Office equipment over \$500	6,237
Service industry equipment	76,941		7,884
Miscellaneous equipment	199,294		1,856,664
	1,668,068	Grand total	1,778,327,526

Payments of \$5,000 or over for land and buildings

Payee	Location	Authority	Amount
			\$
AGRICULTURE			
Prince Edward Island—			
Kirsten Connor	Charlottetown	TB 786329 January 27, 1983	153,325
Alberts Holmes	Charlottetown	Departmental	56,400
Quebec—			
City of St Hyacinthe	St Hyacinthe	Departmental	18,000
ENVIRONMENT			
ENVIRONMENTAL SERVICES PROGRAM			
Quebec—			
Gigantic Land and Development—			
J Gingras	Sorel (Isle Verte)	Departmental	60,000
C Pilon	Sorel (Isle Verte)	Departmental	74,000
Société Duvethor—			
G Bouchard	Isle Verte	Departmental	57,000
A Grandmaison	Isle Verte	Departmental	1,800
J E Malenfant	Isle Verte	Departmental	1,600
G Pelletier	Isle Verte	Departmental	500
F Zimlichman	Dundee	Departmental	8,000
Ontario—			
Miller Mobile Homes	Mississauga	Departmental	58,900
Saskatchewan—			
William Henry Goodsman	Stalwart	Justice	72,599
Alberta—			
C H Andrews Farms Ltd	Vulcan	Justice	9,999
Peace Pipeline Ltd	Stony Plain	Justice	40,013
PARKS CANADA PROGRAM			
Newfoundland—			
Newfoundland Exchequers Account	Gros Morne National Park	PC 1983-1/89 January 13, 1983	131,488
Prince Edward Island—			
Province of Prince Edward Island	Prince Edward Island National Park	Departmental	145,194
New Brunswick—			
Minister of Finance	Kouchibouguac National Park	PC 1982-3458 November 18, 1982	195,295
Minister of Finance	Kouchibouguac National Park	Privy Council Order	54,992
Quebec—			
Delilha Flore May Bourgaize	Sud Canton Cap-des-Rosiers	Departmental	8,000
Ontario—			
Canadian Pacific Ltd	Toronto	TB 779642 October 19, 1981	273,914
Frank and Linda Fitzsimmons	Rockport	PC 1982-1785 June 17, 1982	48,950
Arnold Mangan Theresa Mangan Neil Mangan Hilda Clark	Leeds and Grenville	TB 780315 February 7, 1981	165,389
Ontario Hydro	Andrewsville	Departmental	6,100
Anthony Nicholas Ross and Sally Louise Adams Ross	Peterborough	Departmental	20,008
Jeanette Runciman	Brockville	PC 1983-362 February 10, 1983	27,447
Joseph St Pierre and Constance St Pierre	Guelph	PC 1983-183 January 27, 1983	27,510
Peter Szwabuk	Windsor	PC 1983-15 January 13, 1983	35,047
Alberta—			
Marathon Realty Co Ltd	Calgary	TB 779642 October 19, 1981	70,392
British Columbia—			
Minister of Finance	Pacific Rim National Park	TB 708787 November 8, 1971	277,663
EXTERNAL AFFAIRS			
Australia—			
Melk PTY Ltd	Perth	TB 781893 01/04/82	465,189
Brazil—			
Joao Fortes Engineering	Rio de Janeiro	TB 778045 02/07/83	1,370,533
Jamaica—			
Elffie Marjorie Irvine	Kingston	TB 782023 01/04/82	279,449
Netherlands—			
Johannes Everhardus Maria Evers	The Hague	TB 784104 18/08/82	245,441
Singapore—			
Commercial Finance Company	Singapore	TB 781706 18/03/82	399,964
Development Bank of Singapore	Singapore	TB 781706 18/03/82	210,745
Khatter Wong and Partners	Singapore	TB 781706 18/03/82	264,380
Lee Huat Hin Construction	Singapore	TB 781706 18/03/82	63,752
Lee Woo and Partners	Singapore	TB 781706 18/03/82	456,466
R Naidasan Logarhj	Singapore	TB 781706 18/03/82	54,850
Oh Chee Eng	Singapore	TB 781706 18/03/82	243,666
Overseas Union Trust	Singapore	TB 781706 18/03/82	102,663
Tang Sia Thong	Singapore	TB 781706 18/03/82	383,547
United States of America—			
W J and E M Moore	Cleveland	TB 784103 18/08/82	198,970
(Estate of) Mildred B Paxton	New York	TB 784199 18/08/82	333,695
J W and P de Young	Chicago	TB 783235 28/06/82	601,903
Vatican—			
Société Immobiliare San Sebastiano	Holy See	TB785874 13/01/83	1,200,000

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
FISHERIES AND OCEANS			
Newfoundland—			
Southern Labrador Development Association	Forteau	Departmental	5,000
St Barbe Development Association	Plum Point	Departmental	10,000
New Brunswick—			
Margaret Akerley and H G Colwell Agent of the Minister of Justice	St John	Departmental	600
Simmons and Alfred Boudreau and M A Bosse Agent of the Minister of Justice	Moncton	Departmental	8,500
Mary Anita Fenwick and T M Gallagher Agent of the Minister of Justice	Green Point	Departmental	15,000
JD James L A James and H G Colwell Agent of the Minister of Justice	St John	Departmental	500
M H McDougall J L Morgan and H G Colwell Agent of the Minister of Justice	St John	Departmental	41,000
L M Mills and H G Colwell Agent of the Minister of Justice	St John	Departmental	600
W W Mullin and H G Colwell Agent of the Minister of Justice	St John	Departmental	7,000
Les Religieuses de Notre Dame du Sacré Cœur and M A Bosse Agent of the Minister of Justice	Moncton	Treasury Board	4,799,000
Les Religieuses de Notre Dame du Sacré Cœur	Moncton	Treasury Board	999
Northumberland Salmon Protection Association	Newcastle	Departmental	9,374
V Thompson and H G Colwell Agent of the Minister of Justice	St John	Departmental	600
S Vienneau and H G Colwell Agent of the Minister of Justice	St John	Departmental	600
E J Wilkes and H G Colwell Agent of the Minister of Justice	St John	Departmental	600
Nova Scotia—			
P Caldwell in Trust	Little Harbour	Departmental	550
Connors Brothers Ltd	Ingomar	Departmental	4,500
S C Cotteau and R M Cotteau	Little Harbour	Departmental	8,500
Dennis Point Fisheries and Her Majesty the Queen in Right of the Province of Nova Scotia	Dennis Point	Departmental	2,150
Anselm d'Entremont Aline d'Entremont Willis d'Entremont and Brigitte d'Entremont	Dennis Point	Departmental	350
B Z d'Entremont and Theresa d'Entremont	Dennis Point	Departmental	600
Ronald Arthur d'Entremont	Dennis Point	Departmental	1,800
R M d'Eon A D'Eon F J d'Entremont and Catherine d'Entremont	Dennis Point	Departmental	900
S M d'Eon and D d'Eon	Dennis Point	Departmental	350
Mrs V Doane	Ingomar	Departmental	4,400
Bessie Goldberg	South Bar	Departmental	12,000
Edward LeBlanc and Jules LeBlanc	Dennis Point	Departmental	1,115
P H Mackenzie General Contractor	Dartmouth	Departmental	7,010
G E Surette M Surette and the Royal Bank of Canada	Dennis Point	Departmental	750
Walker and Taylor in Trust	Little Harbour	Departmental	25,000
Marion Whitman	Westville	Departmental	35,000
Quebec—			
Construction G Desrosiers	Kégahska	Departmental	10,000
Bernard Landry	Étang du Nord	Departmental	12,400
Landry Construction	Aguanish	Departmental	14,000
LBS Construction	Lourdes	Departmental	6,300
Logistec Navigation	Basse-Côte	Departmental	36,000
Triangle Electrique	Basse-Côte	Departmental	30,433
Val-Fo Electrique	Mont Louis	Departmental	5,730
British Columbia—			
Aerco Industries Ltd	Sandspit	Departmental	10,847
Aluminum Company of Canada	Kitimat	Justice	35,950
B C Forest Products Ltd	Nitinat River	Departmental	262,856
Brian Reimer Contracting	Tahsis	Departmental	5,500
Department of Public Works	Kitimat	Departmental	37,043
Department of Public Works	Clearwater	Departmental	50,948
Mackenzie's Ltd	Vancouver	Justice	12,500
Vancouver Crescent Ridge Holding Ltd	Vancouver	Justice	25,006
Yukon—			
Yukon Housing Corporation	Haines Junction	Justice	53,801

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Atlantic—			
City of Sydney	Nova Scotia	TB 780296 December 3, 1981	257,000
Yukon—			
Canadian Mortgage and Housing Corporation	Carmacks	Departmental	93,825
Canadian Mortgage and Housing Corporation	Teslin	Departmental	32,918
Little Salmon Carcross Band	Carcross	Departmental	38,700
Yukon Territorial Government	Mayo	Departmental	20,500
NATIONAL DEFENCE			
DEFENCE SERVICES PROGRAM			
Newfoundland—			
Public Works Canada	Emerald Vale	Expropriation Act	66,326
Nova Scotia—			
City of Halifax	Dockyard Halifax	PC 1982-3/2770 Sept 9, 1982	186,050
Neil Koffman	Stranach Mountain	Government Land Purchase Regulations Section 5	25,038
Harry B Long	Deep Brook	Government Land Purchase Regulations Section 5	37,888
Ontario—			
Lambton County Board of Education	Sarnia	TB 780431 Dec 14, 1981	174,057
Lightfoot Construction Ltd	Trenton	Government Land Purchase Regulations Section 5	10,255
Toronto-Dominion Bank	CFB Ottawa	Government Land Purchase Regulations	30,000
Manitoba—			
Earl Irwin Fawcett	Brandon	Government Land Purchase Regulations	32,115
NATIONAL HEALTH AND WELFARE			
MEDICAL SERVICES PROGRAM			
Yukon Territory—			
Blake S MacDonald	Ross River	TB 785409 Nov 2, 1982	100,000
NATIONAL REVENUE			
Customs and Excise			
British Columbia—			
J Breaks	Vancouver	Department of Justice	17,366
A Koeman	Vancouver	Department of Justice	75,000
H Robinson	Vancouver	Department of Justice	20,680
Quebec—			
R Tremblay	Sherbrooke	Departmental	5,770
PUBLIC WORKS			
ACCOMMODATION PROGRAM			
New Brunswick—			
Seaboard Developments Ltd and Hansen MacDonald Agents of the Minister of Justice	North Head	Departmental	22,220
Nova Scotia—			
Yarmouth Cold Storage Co Ltd	Yarmouth	TB 783976 September 9, 1982	253,500
Quebec—			
Couture Lave-Auto Inc	Montreal	Departmental	5,000
Ontario—			
KA Hinnegan Agent of the Minister of Justice In Trust	Chatham	Department of Justice	193,386
Alberta—			
R John Butler	Edmonton	Department of Justice	51,691
British Columbia—			
Adrian de Groot	Pacific Hwy BC	Departmental	187,750
Frampton Appraisals	Pacific Hwy BC	TB 769223 January 25, 1980	21,825
Northwest Territories—			
City of Yellowknife	Yellowknife	TB 786256 February 23, 1983	32,953
Cooper Johnson Wilson and Hardy	Yellowknife	TB 786256 February 23, 1983	177,958
Polack Meindersma and Smith	Yellowknife	TB 786256 February 23, 1983	247,000
Richard Kingsmill Vertes and Lang	Yellowknife	TB 786256 February 23, 1983	338,500

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
REGIONAL ECONOMIC EXPANSION			
Saskatchewan—			
L E Cowan and H Cowan	Waldeck	Department of Justice	1,175
Federal Business Development Bank	Regina	Department of Justice	105
G L Horne	Swift Current	Department of Justice	19,500
N L James	Waldeck	Department of Justice	720
N Neufeld	Waldeck	Department of Justice	450
R R Parsons and E A Parsons	Waldeck	Department of Justice	200
J Reimer	Waldeck	Department of Justice	370
V J Rempel	Swift Current	Department of Justice	2,800
B E Stoutenburg and P N Stoutenburg	Swift Current	Department of Justice	1,870
Town of Rosetown	Rosetown	Department of Justice	20,900
Town of Watrous	Watrous	Department of Justice	15,000
V Wilson	Neidpath	Department of Justice	2,500
SOLICITOR GENERAL			
Correctional Service			
Ontario—			
Donald Schlichter in Trust	Pittsburgh Township	Funding certificate	34,861
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Newfoundland—			
Newfoundland and Labrador Housing Corporation	St John's	Ministerial	6,429
The International Grenfell Association	St Anthony	Ministerial	5,000
Town of Grand Falls	Grand Falls	Ministerial	45,240
D L Wells and S G Wells	Botwood	Ministerial	8,000
New Brunswick—			
P H Bernard	Charlo	Ministerial	400
P H Bernard and I Bernard	Charlo	Ministerial	6,930
L Cormier and D Cormier	Black Harbour	Ministerial	5,000
B E Glenn and R Glenn	Minto	Ministerial	5,000
Nova Scotia—			
Davis Clark and Assoc	Halifax County	Ministerial	14,977
Davis Clark and Associate In Trust	Dartmouth	Ministerial	14,977
McInnis Mont and Randall In Trust	Dartmouth	Ministerial	12,431
S M Rowlings	Musquodoboit	Ministerial	5,500
The Bank of Nova Scotia E H Birt and D Birt	Arichat	Ministerial	8,000
Ontario—			
F Joyce and K Brown	Hamilton Ont	Ministerial	8,000
Quebec—			
R Levasseur	Baie Comeau	Ministerial	70,687
Les Immeubles Benoit Inc	Mont Laurier	Ministerial	70,000
Manitoba—			
M G Andieshyn	Fisher Branch	Ministerial	13,999
Chicken Village The Pas Ltd	The Pas	Ministerial	39,999
M M Hockin	The Pas	Ministerial	49,999
Johnston Oliphant and Deans Solicitors	Winnipeg	Ministerial	43,999
Johnston Oliphant and Deans Solicitors	Winnipeg	Ministerial	43,999
D M Korosic	Shoal Lake	Ministerial	64,999
Pitblado and Haskin	The Pas	Ministerial	39,999
L Shwaluk	Shoal Lake	Ministerial	40,999
Saskatchewan—			
L E Stringer In Trust	Pontien	Ministerial	74,999
The Village of Punnichy	Punnichy	Ministerial	11,199
Alberta—			
Alberta Government Telephones	Milk River	Ministerial	75,000
Fortress Leasing Ltd	Edmonton	TB 787520	702,000
Kay Dobko and Company In Trust	Highlevel	TB 785368	192,896
Levar Holdings Ltd	Bonnyville	Ministerial	38,193
The Village of Consort	Consort	Ministerial	11,742
Town of Cornation	Cornation	Ministerial	8,670
British Columbia—			
M D C Hunter	Pemberton	1982 Dept of Justice	114,589
Yukon Territory—			
Yukon Housing Corp	Whitehorse	1982 Dept of Justice	56,000

Payments of \$5,000 or over for land and buildings—*Concluded*

Payee	Location	Authority	Amount
			\$
TRANSPORT			
MARINE TRANSPORTATION PROGRAM			
New Brunswick—			
John W Bethell	Newcastle	Departmental	50,000
Carl Motors Ltd	Newcastle	Departmental	45,000
Janet and Ruth Glover	Newcastle	Departmental	68,500
D H Long and L George	Newcastle	Departmental	34,000
P Vincent Mitchell	Newcastle	Departmental	24,500
Public Works Real Estate Services	Restigouche	Departmental	5,861
Public Works Real Estate Services	Newcastle	Departmental	25,122
Public Works Real Estate Services	Newcastle	Departmental	8,040
Public Works Real Estate Services	Newcastle	Departmental	16,354
Public Works Real Estate Services	Douglstown	Departmental	25,140
Public Works Real Estate Services	Bantidog	Departmental	18,454
Public Works Real Estate Services	Hardwick	Departmental	17,149
Public Works Real Estate Services	Bartidog	Departmental	10,750
Public Works Real Estate Services	Escuminac	Departmental	7,020
Seaboard Development Ltd	Grand Manan	Departmental	12,200
Nova Scotia—			
Public Works Real Estate Services	Sydney	Departmental	6,420
Public Works Real Estate Services	Sydney	Departmental	5,420
Public Works Real Estate Services	Kentville	Departmental	9,215
Public Works Real Estate Services	Louisdale	Departmental	5,986
Quebec—			
Department of Public Works	St Anne de la Pérade	Funding Certificate	5,700
Department of Public Works	Rimouski	Funding Certificate	18,500
AIR TRANSPORTATION PROGRAM			
Labrador—			
Public Works Canada	Wabush	Departmental	232,753
Public Works Canada	Goose Bay	Departmental	10,411
Newfoundland—			
Public Works Canada	Hare Bay	TB 783921	33,688
Quebec—			
Public Works	Iles de la Madeleine	TB 775599	106,400
Ontario—			
D W Binger	Pickering	TB 753887	27,166
Blaney Paternack in trust (for W G Gibson)	Pickering	TB 753887	48,243
Cattanach Hindson Sutton & Hall (for D W Bringer)	Pickering	TB 753887	9,327
Department of Public Works (for Bordon & Elliott)	Ancaster	TB 783002-3	26,766
Department of Public Works (for W L Cline)	Windsor	Funding Certificate	42,500
Department of Public Works (for C J and C A Green)	Trenton	Funding Certificate	20,000
Department of Public Works (for P W Hill)	Hamilton	TB 783002-3	15,320
Department of Public Works (for N M Karam)	Kapuskasing	General Authority	10,796
Department of Public Works (for A M Kerr)	Glanbrook	TB 783002-3	64,972
Department of Public Works (for C M Landas)	Glanbrook	TB 783002-3	7,093
Department of Public Works (for M and E Lawhead)	Windsor	Funding Certificate	9,000
Department of Public Works (for Maidstone Farming Ltd)	Windsor	Funding Certificate	33,000
Department of Public Works (for S R McTavish)	North Bay	General Authority	6,500
Department of Public Works (for J M Phillips)	Windsor	Funding Certificate	38,500
Department of Public Works (for Province of Ontario)	Timmins	General Authority	13,275
Department of Public Works (for J Sylvestre)	Windsor	Funding Certificate	25,000
Department of Public Works (for Wallace and Carr in trust)	North Bay	Funding Certificate	6,300
E P Iglar in trust (for K McDowell)	Pickering	TB 753887	7,750
Iglar and Lebo in trust (for F B Lewis)	Pickering	TB 753887	80,325
McCarthy and McCarthy in trust (for Nash Investments)	Pickering	TB 753887	11,162
O'Neill Browning in trust (for Villarbait Holdings Ltd)	Pickering	TB 753887	36,521
W B Thomas in trust (for Willows Golf Club)	Pickering	TB 753887	53,958
T H Wilson in trust (for C Carbon)	Pickering	TB 753887	109,133
Alberta—			
Department of Public Works (for Saxon International Ltd)	Edmonton	TB 787476	1,000,000
SURFACE TRANSPORTATION PROGRAM			
Prince Edward Island—			
Department of Public Works (for Eric C Robinson Inc and D Campbell)	Summerside	TB 782624	10,000

SECTION 34

1982-83
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

	<i>Page</i>
Payments of damage claims	34.2
Ex gratia payments	34.14
Federal Court awards	34.20
Nugatory payments	34.22

Payments of damage claims

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
AGRICULTURE			Public Archives		
AGRI-FOOD DEVELOPMENT PROGRAM			<i>Authority—Justice Department legal opinion</i>		
<i>Authority—Justice Department Ruling</i>			Settlement of a claim for damages to regional municipality property—		
Settlements as a result of a motor vehicle accident involving—			Regional municipality of Ottawa-Carleton	80	1,128
Vehicle C875 on May 31, 1982—			Settlement as a result of an accident involving a Crown vehicle—		
The Dominion of Canada Group	5	1,826	Travellers Canada	80	4,731
Vehicle C875 on May 31, 1982—			Sundry claims, each under \$1,000 (2)	80	621
Brennan, Tunney and Niebergall	5	1,740			6,480
Sundry claims, each under \$1,000 (17)	5	8,899			19,143
		12,465			
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			CONSUMER AND CORPORATE AFFAIRS		
<i>Authority—Justice Department Ruling</i>			Department		
Settlements as a result of motor vehicle accidents involving—			<i>Authority—Justice Department Ruling</i>		
Vehicle B63-81 on February 23, 1982—			Settlement as a result of a motor vehicle accident involving Crown vehicle 176936 in Montreal, Que—		
Missisquoi et Rouville Assurances	20	2,698	Husband Overnite	1	2,310
Vehicle X488-76 on September 26, 1980—			Settlement as a result of a motor vehicle accident involving Crown vehicle 164508 in Montreal, Que—		
Insurance Corporation of BC	20	1,823	Liberté Mutuelle Assurance	1	2,018
Vehicle X718-78 on January 12, 1982—			Settlement as a result of a motor vehicle accident involving Crown vehicle 131132 in Vancouver, BC		
Saskatchewan Government Insurance	20	1,413	Ranger R	1	1,759
<i>Authority—Justice Department Ruling</i>			<i>Authority—Department of Justice</i>		
Settlement of claim for damages for unnecessary quarantine of cattle—			Settlement as a result of an investigation against the Bankruptcy Branch for negligence—		
Hirschfeld W and Hawrish	20	9,203	Superior Acceptance Corporation Ltd	1	3,580
<i>Authority—Justice Department Ruling</i>			Settlement as a result of a motor vehicle accident involving Crown vehicle 164505 in Toronto, Ont—		
Settlement for cattle as a result of improperly certified inspections unacceptable to British Import—			Federal Mutual Insurance	1	1,535
Walling B	20	9,463	Settlement as a result of a motor vehicle accident involving Crown vehicle 175475 in Sudbury, Ont—		
Sundry claims, each under \$1,000 (12)	20	3,220	Ploders Collision	1	1,277
		27,820	Sundry claims, each under \$1,000 (17)	1	8,654
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			Sundry claims, each under \$1,000 (2)	10	1,745
Sundry claim under \$1,000 (1)	Statutory	162			22,878
CANADIAN GRAIN COMMISSION PROGRAM			ECONOMIC DEVELOPMENT		
<i>Authority—Department of Justice</i>			Northern Pipeline Agency		
Settlement as a result of a grading inaccuracy involving the Commission's Inspection Division—			<i>Authority—Legal services</i>		
Dominion Malting Ltd	35	3,132	Settlement as a result of an accident involving a rented vehicle—		
		43,579	Alberta Motor Association	5	1,466
			Sundry claim under \$1,000 (1)	5	250
					1,716
COMMUNICATIONS			EMPLOYMENT AND IMMIGRATION		
COMMUNICATIONS PROGRAM			DEPARTMENTAL ADMINISTRATION PROGRAM		
<i>Authority—Legal services</i>			Sundry claims, each under \$1,000 (6)	5	1,554
Settlement as a result of a motor vehicle accident involving Crown vehicle 157-217 at Ottawa, Ont—			EMPLOYMENT AND INSURANCE PROGRAM		
Honeywell, Pascoe and Garay, in trust	1	2,500	<i>Authority—G Lussier Deputy Minister/Chairman May 19, 1982</i>		
Nordic Adjusters	1	986	Settlement as a result of a motor vehicle accident—		
Sundry claim under \$1,000 (1)	1	372	Chippett A	10	2,131
		3,858	Sundry claims, each under \$1,000 (11)	10	2,467
					4,598
National Film Board			IMMIGRATION PROGRAM		
<i>Authority—Justice Department ruling</i>			<i>Authority—G Lussier Deputy Minister/Chairman July 8, 1982</i>		
Settlement as a result of motor vehicles accidents—			Settlement as a result of a motor vehicle accident—		
Tilden Rent-a-Car	60	4,250	Canadian Freightways Ltd	20	17,237
Cornier G	60	2,100	Sundry claims, each under \$1,000 (3)	20	628
Sundry claims, each under \$1,000 (2)	60	509			17,865
		6,859			24,017
National Museums of Canada					
Sundry claims, each under \$1,000 (6)	70	1,946			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
ENERGY, MINES AND RESOURCES					
MINERALS AND EARTH SCIENCES PROGRAM					
<i>Authority—Legal services</i>					
Settlement as a result of a motor vehicle accident involving a Crown vehicle—			Authority—Legal services		
Allstate Insurance Company	40	2,147	Settlements as a result of damages caused during lock-		
Commercial Union Insurance Company	40	1,773	age—		
<i>Authority—Federal Court Award No T-504-80</i>					
Settlement as a result of a motor vehicle accident involving a Crown vehicle—			Trent-Severn Waterway, Ont	20	6,797
Shoctor, Hill, Mousseau and Starkman, in trust	40	21,440	Aetna Casualty Co of Canada	20	13,032
<i>Authority—Department of Justice</i>					
Settlement as a result of a motor vehicle accident involving a Crown vehicle—			Century Insurance Co	20	34,925
Trussler and McTavish, in trust	40	5,000	Sundry claims, each under \$1,000 (100)	25	3,729
Sundry claims, each under \$1,000(9)	40	2,270	Sundry claims, each under \$1,000 (12)		128,780
		32,630			145,046
ENVIRONMENT					
ENVIRONMENTAL SERVICES PROGRAM					
<i>Authority—Department of Justice</i>					
Settlements as a result of motor vehicle accidents involving a Crown vehicle—			EXTERNAL AFFAIRS		
Bowman J D and Bowman E	5	1,034	Department		
Canada West Insurance Company	5	1,839	Authority—Department of Justice Ruling		
Oystrick S	5	1,271	Settlement arising from dismissal of locally engaged employee—		
Settlement for damage to personal property as a result of an accident involving a boat owned by the Crown—			Munday M	1	5,000
Zoskey G			Roney H	1	54,080
Zimmerman and Associates, in trust	5	6,500	Sundry claim under \$1,000 (1)	1	283
<i>Authority—Legal services</i>					
Settlement as a result of a motor vehicle accident involving a Crown vehicle on May 15, 1982—					59,363
Godin R			FINANCE		
Sovereign General Insurance Company	5	1,045	Auditor General		
Sundry claims, each under \$1,000 (18)	5	4,577	<i>Authority—Justice Department Ruling</i>		
		16,266	Settlement as a result of a motor vehicle accident involving Crown vehicle at Ottawa, Ont—		
PARKS CANADA PROGRAM					
<i>Authority—Department of Justice</i>					
Settlements as a result of motor vehicle accidents involving a Crown vehicle—			Cogan and Cogan, in trust	15	13,500
Queens County, P E I			Perley-Robertson, Panet Hill and McDougall, in trust	15	4,000
Island Telephone Co Ltd	20	1,861			17,500
St Peters Canal, N S			FISHERIES AND OCEANS		
Straight Divers Ltd	25	3,760	Department		
Forillon National Park, Que			<i>Authority—Legal services</i>		
Poupart and Lelièvre	20	1,231	Settlement as a result of damage to leased vehicle—		
Smith Falls, Ont			Regatta Ford Sales Ltd	1	4,857
Commission de Transport de la communauté urbaine de Montréal	20	23,372	<i>Authority—Departmental</i>		
St Lawrence Islands National Park, Ont			Compensation for damaged fishing gear—		
Gore Mutual Insurance Co	20	1,150	Nolan J	1	284
Point Pelee, Ont			<i>Authority—Department of Justice</i>		
Remple H	20	1,722	Settlement as a result of an accident involving a Crown vehicle—		
Banff National Park, Alta			Brake B	1	2,153
Alberta Motor Association	20	1,090	Burridge B	1	1,357
Calgary Power Ltd	20	3,489	<i>Authority—Department of Justice</i>		
Friesen D	20	1,095	Settlement as a result of personal injury at a Crown-owned wharf—		
Halifax Insurance Co	20	1,096	Robichaud N	1	1,000
Hughes F	20	1,106	<i>Authority—Department of Justice</i>		
Prudential Insurance Co	20	1,204	Settlement following an accident with a departmental vehicle—		
Elk Island National Park, Alta			La Capitale, Cie d'Assurance	1	577
Krawchuck M	20	2,139	<i>Authority—Legal services</i>		
Jasper National Park, Alta			Settlement for damage to metal lamp post resulting from an accident involving a Crown vehicle—		
Brierley A	20	1,229	Malaspina College	1	2,190
Brown W	20	1,049	<i>Authority—Legal services</i>		
Chevron Canada	20	8,240	Settlement as a result of an accident involving a Crown vehicle—		
Cuthbert T	20	1,200	Insurance Corporation of British Columbia	1	15,197
Lloyd's of London	20	3,426	Messrs Flader & Phelps	1	7,000
Singh R	20	1,015	Settlement as a result of property damage—		
Sommerville W	20	2,169	Davis E	1	2,407
Mount Revelstoke National Park, BC			<i>Authority—Department of Justice, TB 787/62</i>		
Howard, Mackie, Barristers and Solicitors	20	1,500	Settlement of a claim for damages during seizure of a fishing vessel—		
Insurance Corporation of BC	20	5,095	Ellis B	1	90,132
Yoho National Park, BC					
Advocate General Insurance	20	1,059			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
FISHERIES AND OCEANS—Concluded			NATIONAL DEFENCE		
Department—Concluded			DEFENCE SERVICES PROGRAM		
<i>Authority—Legal services</i>			<i>Authority—PC 1970-10/907 May 19, 1970</i>		
Settlement as a result of an accident involving a Crown vehicle—			Settlement of accidents involving departmental vehicles re—		
Insurance Corporation of British Columbia.....	1	1,354	Batus Vehicle No 20 KA 58	1	1,872
Settlement as a result of an accident involving a Crown vehicle GMV-74-39, driver J Beyer, other vehicle driven by A Sidhu—			Underwriters Adjustment Bureau Ltd	1	1,060
Insurance Corporation of British Columbia.....	5	991	City National Leasing Ltd	1	1,297
Amrik Sidhu Brothers Ltd.....	5	520	Underwriters Adjustment Bureau Ltd	1	2,929
<i>Authority—Department of Justice</i>			Dauphinee J S	1	2,478
Settlement as a result of an accident involving a Crown vehicle—			Dupont Canada Ltd	1	4,522
Abrams G W D, in trust	1	6,500	Underwriters Adjustment Bureau Ltd	1	6,735
Compensation for damage to fisherman's net—			Quackenbush F and L	1	2,839
Wahl J, Depoe Bay, Oregon	1	1,562	Underwriters Adjustment Bureau Ltd	1	1,397
Sundry claims, each under \$1,000 (77)	1	30,233	Henderson D	1	3,500
		<u>168,314</u>	Jantz D and G	1	1,991
			Underwriters Adjustment Bureau Ltd	1	9,613
GOVERNOR GENERAL			Krofcart Enterprises Inc	1	1,347
<i>Authority—Department of Justice, legal services</i>			Underwriters Adjustment Bureau Ltd	1	3,956
Settlement of a claim as a result of an accident involving a departmental vehicle, May 21, 1981—			Legood A	1	1,227
Sutton-Perry Limited	1	357	Meulendyk M P	1	2,308
Scott & Aylen, in trust	1	300	McMahon J	1	8,784
		<u>657</u>	Underwriters Adjustment Bureau Ltd	1	
			Munroe D J	1	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Portman R J	1	
INDIAN AND INUIT AFFAIRS PROGRAM			Underwriters Adjustment Bureau Ltd	1	
<i>Authority—Justice Department Ruling</i>			Smith B	1	
Settlement of a claim for school bus rental as a result of accident December 29, 1982 involving Crown vehicle 175577 and school bus, Gagne/Abraham at St Paul, Alta—			Underwriters Adjustment Bureau Ltd	1	
Abraham T	5	1,872	Tilden Rent-a-Car	1	
<i>Authority—Legal services</i>			Underwriters Adjustment Bureau Ltd	1	
Settlement as a result of motor vehicle accident involving Crown vehicle 146895, Nikoia/Knapp at Edmonton, Alta—			Termarsch L	1	
Shocter, Hill, Mousseau and Starkman	5	2,151	Underwriters Adjustment Bureau Ltd	1	
Sundry claims, each under \$1,000 (11)	5	5,298	Wheeler R W and McAuley's transfer	1	
		<u>9,321</u>	Underwriters Adjustment Bureau Ltd	1	
NORTHERN AFFAIRS PROGRAM			Settlement for a claim as a result of property damage re—		
<i>Authority—Justice Department Ruling</i>			Burke H	1	
Settlement as a result of a motor vehicle accident involving Crown leased vehicle on Freegold Road near Carmacks, Yukon—			Underwriters Adjustment Bureau Ltd	1	
Guardian Insurance Company.....	20	1,275	Shannon S	1	
<i>Authority—Department of Justice, legal opinion</i>			Underwriters Adjustment Bureau Ltd	1	
Settlement of claim for engine repairs necessitated by oil pump failure in Crown leased vehicle 550733 at Hay River, NWT—			Settlement for a claim as a result of damages to mink farm re—		
Hay River Motors.....	20	2,382	Groulx R	1	
Sundry claims, each under \$1,000 (4)	20	1,369	Underwriters Adjustment Bureau Ltd	1	
		<u>5,026</u>	Settlement for a claim as a result of injuries to cattle re—		
		<u>14,347</u>	Tollenor L	1	
INDUSTRY, TRADE AND COMMERCE			Underwriters Adjustment Bureau Ltd	1	
TRADE-INDUSTRIAL PROGRAM			<i>Authority—TB 694982 September 17, 1970</i>		
Sundry claim under \$1,000 (1)	1	200	Settlement of a claim as a result of an accident involving a departmental vehicle—		
LABOUR			Albert R J	1	
Department			Andrews J	1	
<i>Authority—Federal Court Award No T-5145-80, February 3, 1982</i>			Baker B	1	
Eaton J K (details shown under Federal Court awards)	1	1,590	Beal B	1	
		<u></u>	Belanger D J	1	
			Brandt A	1	
			British Columbia Hydro	1	
			Budget Rent-a-Car	1	
			Canadian Commerce Insurance Co	1	
			City of Medicine Hat	1	
			Colpits C	1	
			Curnoe L J	1	
			Daley L	1	
			Dupont of Canada	1	
			Fraser S	1	
			Hope R F	1	
			James T	1	
			J & B Jalophy Car Rental	1	
			Krastel M A	1	
			Laplante S G	1	
			Laverne S L	1	
			Lawrence R N	1	
			Leblanc A W	1	

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Continued					
DEFENCE SERVICES PROGRAM—Continued					
<i>Authority—TB 694982 September 17, 1970—Continued</i>					
Majaher W	1	1,791	Charron G		
Marquette D	1	1,800	The Home Insurance Company	1	1,289
Milky Way Inc		24,596	Blond A		
Moore P W	1	2,595	Insurance Corporation of British Columbia	1	1,046
Newmuis I C	1	1,385	Brandt A S		
Ottawa-Carleton Regional Transit Commission	1	3,268	Insurance Corporation of British Columbia	1	2,764
Pettipas G	1	1,084	Central Datsun Ltd		
Pirk G K	1	1,495	Insurance Corporation of British Columbia	1	1,910
Proszek J	1	9,000	Harrington P		
Province of New Brunswick	1	281,767	Insurance Corporation of British Columbia	1	1,891
Quinn R J	1	1,767	Lawrence K G		
Renaud G	1	2,671	Insurance Corporation of British Columbia	1	3,568
Sapier M	1	1,075	Lick T		
Smith J E	1	1,103	Insurance Corporation of British Columbia	1	1,119
Tancock D	1	1,782	Siderfin A		
Tilden Rent-a-Car Co	1	2,018	Insurance Corporation of British Columbia	1	1,018
Trask J	1	1,206	Legge D		
Treasurer of Ontario	1	1,286	Lennie, DeBow and Martin, in trust	1	6,689
Treasurer of Ontario	1	1,023	Gilberry D		
William Neilson Ltd	1	3,300	Marcus, Parnega and McNamaga, in trust	1	1,984
Wools R J	1	2,050	Sheardown E		
Workman's Compensation Board	1	1,332	Missisquoi & Rouville Insurance Co	1	2,617
Yellow Cab	1	2,889	Duguey G		
Zvanitajs G	1	1,000	Monette, Clerk, Barkett, Levesque, Bourque & Pedneault, in trust	1	3,177
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—			Champlain Pontiac Buick Cadillac GMC Ltee		
Campbell F			Motors Insurance Corporation	1	3,584
Algoma Mutual Fire Insurance Co	1	1,441	Leblanc R		
Andrews C			Norman Insurance Co	1	1,576
Allstate Insurance Co	1	1,698	Henning H		
Watts M			Prudential Assurance Co	1	4,308
Allstate Insurance Co	1	1,486	Paradis J A		
Meulendyk M P			Prudential Assurance Co Ltd	1	2,451
Black and Read, in trust	1	3,300	Muwburn F J		
Gentile M			Royal Insurance Co	1	4,500
Canadian General Insurance Co	1	1,037	Mingay M and Fisher D		
Lewis P			Royal Insurance Co	1	5,110
Canadian General Insurance Co	1	1,090	Maurice J		
Halsall D W			Safeco Insurance Co	1	1,575
Cochrane & Long	1	6,278	Tubeft Ltd		
Lemay J			Scottish & York Insurance Co	1	1,141
Co d'assurance Belair	1	5,509	Griffin G and E		
Hamner N			St Paul Insurance Co	1	1,161
The Continental Insurance Companies	1	2,602	Bernarz F		
Dunlop J			State Farm Mutual Automobile Insurance Co	1	1,670
The Co-operators	1	2,994	Beyer W		
Greenan C and R			State Farm Insurance Co	1	4,205
The Co-operators	1	2,423	Publicite Claude Michel Inc		
Scarborough D A			Stewart Smith (Canada) Ltd and Madill J A	1	10,304
The Co-operators	1	2,283	Grey Motors Ltd		
Walkow R			Sun Alliance Co	1	4,270
Constitution Insurance Co of Canada	1	2,662	Ludlow C		
Popowich C			Underwriters Adjustment Bureau Ltd	1	5,873
Dale & Company Limited	1	1,362	Fowle A		
Alvarez B			The Wawanesa Mutual Insurance Co	1	1,574
The Dominion of Canada General Insurance Co	1	1,375	Alexander W		
Armstrong A			Zurich Insurance Co	1	2,161
Economical Mutual Insurance Co	1	1,206	Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by—		
Osborne J			Proszek J		
Economical Mutual Insurance Co	1	2,454	Brenner S, in trust	1	9,000
Babcock W H			Barfoot S		
Eftoda Pontiac Buick Ltd	1	1,062	The Co-operators	1	3,668
Lions Club of South Ottawa			Redmond A		
The General Accident Co of Canada	1	1,590	Crowe, Thompson, Haynes & Ashworth, in trust	1	9,600
Hall W and Forrester B			Weppeler A J		
Golberg and Stephen I, in trust	1	2,500	Economical Mutual Insurance Co	1	3,830
Hudson B			Stilson G		
Gold Circle Insurance Co	1	1,139	Federation Insurance Co of Canada	1	1,510
Cross Canada Car Leasing Ltd			Poitras M		
Guardian Insurance Co of Canada	1	5,228	Fillion A, in trust	1	5,150
Harrington P A					
Henshall and Cottick, in trust	1	3,109			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Continued					
DEFENCE SERVICES PROGRAM—Continued					
<i>Authority—TB 694982 September 17, 1970—Continued</i>					
Heisler M			Settlement of a claim for damages sustained as a result of the over-flight of his property by a Canadian Forces aircraft—		
Galbraith, H H	1	2,036	Bennett F	1	2,200
Korwitch S			Settlement of a claim for damages to property—		
Gore Mutual Insurance Co	1	2,720	Blyth J D W	1	1,065
Gebennus D			Settlement of a claim for damage to private property during military exercise—		
Halifax Insurance Co	1	2,277	Carter F	1	3,190
Farren J			Payment into Court, Lambert vs Clarke—		
Insurance Corporation of British Columbia	1	2,345	The Clerk of the County Court of the County of Hastings	1	16,000
Lettner B			Settlement of a claim for damage to leased vehicles used during a military operation involving the British Forces—		
The Manitoba Public Insurance Corp	1	1,220	Courtice Auto Wreckers Ltd	1	10,000
Senebald A			Settlement of a claim for medical negligence on enrolment—		
The Manitoba Public Insurance Corp	1	4,321	Cruse L	1	2,000
Majaher W R			Settlement of a claim by GM & A Contracting Ltd in connection with the manufacturing of Canadian Forces Badges—		
Province of Nova Scotia Department of Health	1	4,066	Cusinato, Gatti, Wright and Godard, in trust	1	38,000
Blanchard J			Payment into Court for settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by—		
La Prudentielle Co d'assurance Ltée	1	2,791	Dueck Rentals		
Couvrete R			Steele S	1	10,000
La Prudentielle Co d'assurance Ltée	1	2,621	Settlement of a claim for services rendered as a result of an accident causing damage to a bridge owned by the Township of Harley at New Liskeard Ont, involving a departmental vehicle—		
Drapeau P			Ebert Welding Ltd	1	7,367
Régie de l'assurance automobile du Québec	1	2,469	Settlement of a claim for financial compensation due to a change of posting—		
Doucette J			Eichel, Scott and Donna	1	12,500
Samuelsen, O B	1	5,500	Settlement of a claim for damage to a hangar door as a result of an aircraft ground incident—		
Gilby R			Executive Flight Centre Ltd	1	1,393
Saskatchewan Government Insurance	1	3,550	Settlement of 75% of payments made by the Royal Norwegian Ministry of Defence as a result of Exercise Alloy Express, ANORAK Express—		
Porter S W			Forsuarets Regnskapsentral	1	3,787
Porter M G			Settlement of a claim for damage to floats as a result of flying debris from Canadian Forces Gander Station—		
Bay City General Insurance Co	1	4,773	Gander Aviation Ltd	1	3,531
Canadian Auto Carriers Ltd			Settlement of a claim for damage to private property during military exercise—		
Morton K M			Gauthier I	1	4,598
Canadian Auto Carriers Ltd	1	1,600	Settlement of a claim as a result of an accident involving a departmental vehicle and a hard top trailer owned by Roberts L—		
Hudson C J			Gold Circle Insurance Co	1	1,295
Lyons L J			Settlement of a claim by M Rae as a result of an accident involving a departmental vehicle—		
Hudson J E		1,168	Gregory, McDonald, Linley and Buerkier, in trust	1	1,426
MacDonell R			Settlement of a claim for damage to property—		
Insurance Corporation of British Columbia	1	2,185	Harper, Grey, Easton and Co, in trust	1	8,500
Orbanski Ltd			Settlement of a claim by ex-Sgt D Thompson for injuries sustained when he suffered a fall in the stairway at Beaver Barracks, Ottawa—		
Orbanski B			Hough T H, in trust	1	75,000
The Manitoba Public Insurance Corporation	1	1,356	Settlement of a claim for disability benefits and medical costs to or on behalf of A Johnston as a result of an accident involving a departmental vehicle—		
CN Marine			Insurance Corporation of British Columbia	1	9,603
Godsoe C					
CN Marine	1	2,204			
Boal E					
Smijan L with Thompson P					
O'Connor and Eccelstone, in trust	1	2,000			
Quackenbush F and L					
Quackenbush L					
O'Connor and Eccelstone, in trust	1	4,500			
Giguère C					
Giguère P					
The Personal Insurance Co of Canada	1	2,818			
South Pacific Waterbeds					
Conger D					
The Prudential Assurance Co Ltd	1	2,308			
The Sisters of Charity					
Sister MacLellan M					
Royal Insurance Canada	1	2,841			
Crestview Auto Leasing					
Klock H W					
Saskatchewan Government Insurance	1	1,594			
Cornish W					
Cornish D					
State Farm Mutual Insurance Co	1	1,800			
Settlement of a claim for damages to personal effects—					
Dallaire J R	1	1,145			
Koidhis J T	1	1,135			
Strauss R W	1	1,891			
Settlement of a claim for damage to private property—					
BC Development Corporation	1	2,700			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
<i>Authority—TB 694982 September 17, 1970—Concluded</i>					
Settlement of a claim by C Biasutti resulting from an accident at Vancouver International Airport which caused damage to his Cessna 150 aircraft— Insurance Company of North America	1	3,203	Settlement of a claim for damage to his yacht “Freedom” as a result of an accident involving a Canadian Ship— Szokol M	1	2,335
Settlement of a claim as a result of damage to rental television sets— Inter-City TV Services Ltd	1	1,344	Settlement of a claim for loss of a drone at Canadian Forces Base Gagetown, NB— Targetair Ltd	1	10,000
Settlement of a claim for loss of Silver Fox kittens— Juurlink F	1	2,250	Settlement of a claim by H Harland for personal injuries as a result of an accident involving a departmental vehicle and a vehicle owned by R Turner— Taylor, Brazzell and McCaffrey, in trust	1	1,500
Settlement of a claim by Bill Lynch Shows for damage to their property caused by helicopter downdraft while landing— Kansa General Insurance Co	1	1,922	Settlement of a claim for damage resulting from the overflight of a Canadian Forces aircraft— Webers, Leonardes and Laurens	1	2,000
Settlement of a claim by D B R Baetz as a result of an accident involving a departmental vehicle and a vehicle owned by D Legge in which D B R Baetz was a passenger— Lennie, Dewow and Martin, in trust	1	5,611	Reimbursement of Canada’s share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to— Government of Germany 4,760 claims for \$1,794,446; Government of France 1 claim for \$152	1	1,794,598
Settlement of a claim by M Cote for bodily injuries sustained as a result of an accident involving a departmental vehicle— Lewans and Associates, in trust	1	4,566	Sundry claims, each under \$1,000 (1,154)	1	343,610
Settlement of a claim for damage to their property caused by helicopter downdraft while landing— Bill Lynch Shows	1	1,246			3,207,226
Settlement of a claim for loss of livestock as a result of an incident involving a Canadian Forces helicopter— Machura J H	1	19,000	NATIONAL HEALTH AND WELFARE		
Settlement of a claim for loss of leased equipment— Maritime Tel & Tel Co	1	1,847	MEDICAL SERVICES PROGRAM		
Settlement of a claim by M S Eichel for compensation for legal fees and disbursements due to a change of posting— Metcalfe & Holm	1	1,179	<i>Authority—Legal services</i>		
Settlement of a claim by E McConville for loss of wages due to alleged negligence in recruitment procedures— McCarthy and Hollander	1	2,000	Settlement as a result of accidents involving Crown vehicles— Commercial Union Assurance Co Ltd	15	3,109
Settlement of a claim by R MacInnis as a result of an accident involving a departmental vehicle— MacDonald, Campbell, Haley and McMahon, in trust	1	12,485	Insurance Corporation of BC	15	2,534
Settlement of a claim by A Johnston resulting from personal injuries sustained in a vehicle accident— MacIsaac, Clark & Co, in trust	1	10,000	Lessard E	15	2,858
Settlement of a claim for property damage which occurred during a military exercise— McKenna J	1	1,239	Scha-See D	15	1,839
Payment into Court for P A Harrington vs D A Violante as a result of an accident involving a departmental vehicle— Minister of Finance	1	30,000	Verperfs A	15	1,614
Settlement of a claim for medical treatment provided to R P MacInnis by Nova Scotia Hospital insurance— Minister of Finance Province of Nova Scotia	1	5,916	<i>Authority—Department of Justice, legal opinion</i>		
Settlement of a claim for repairs to furniture— Miramichi Upholstery Co Ltd	1	1,215	Settlement of a claim for damage relating to medical procedures during an operation— Bennett Jones, Barrister and Solicitors	15	8,586
Settlement of a claim for damages as a result of an incorrectly installed propane water heater at married quarters Slemmon Park P E I— Poirier C F	1	1,296	Sundry claims, each under \$1,000 (13)	15	3,616
Settlement of a claim by C Green for injuries sustained in a vehicle accident involving a departmental vehicle— Shoctor, Hill, Mousseau & Starkman, in trust	1	1,500			24,156
Settlement of a claim for damage to seats in bus leased by the department— Ontario Northland Transportation Commission	1	1,000	HEALTH PROTECTION PROGRAM		
Settlement of a claim for damage to the property of J M R and C Robert during a military exercise— Smith, Glaude & Kearney, in trust	1	7,300	Sundry claim under \$1,000 (1)	25	563
					24,719
NATIONAL REVENUE					
Customs and Excise					
<i>Authority—Departmental</i>					
			Settlement as a result of a motor vehicle accident involving a Crown vehicle in Ottawa, Ont— Chubb Insurance Company of Canada	1	2,069
			Settlement for the cost of repairing a crystal sculpture damaged during a Customs inspection— Joffre Resources Limited	1	2,865
			Settlement arising from the loss of jewellery while in the custody of the Crown— Karavas E	1	3,250
			Settlement arising from the loss of a Gestetner Stencil Cutter and a quantity of stencils while in custody of the Crown— Sudan Interior Mission	1	2,100
			Settlement as a result of a motor vehicle accident involving a Crown vehicle in Hamilton, Ont— Sun Alliance Insurance Company	1	1,404

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL REVENUE—Concluded					
Customs and Excise—Concluded					
Authority—Federal Court Award No T-1050-78					
Federal Court costs awarded with respect to an accident involving a departmental vehicle—			Authority—Justice Department Ruling		
Kerfoot and Company, in trust			Settlement of a claim as a result of an accident involving a Crown vehicle on the Don Valley Parkway, Toronto in which another vehicle owned by Beauty Shade Co Ltd was damaged—		
Kokotailo R R	Statutory	3,287	Beauty Shade Co Ltd	10	100
Sundry claims, each under \$1,000 (93)	1	9,982	Commercial Union Insurance Company	10	1,484
		24,957			
Taxation					
Authority—TB 782835, June 10, 1982					
Compensation for losses suffered in the delay in processing retirement benefits—			Authority—Justice Department Ruling		
Muxlow W J	5	2,500	Settlement of a claim as a result of an accident on Crown property at Mount Albert Post Office where E R Angus sustained injuries—		
Sundry claims, each under \$1,000 (41)	5	1,398	Angus E R	10	1,000
		3,898			
		28,855	Authority—Justice Department Ruling		
			Settlement of a claim as a result of an accident in a government building, Sudbury where E Leduc sustained injuries—		
			Pharand, Kuyek, Lebel & McDonald, in trust	10	6,452
PUBLIC WORKS					
ADMINISTRATION PROGRAM					
Authority—Departmental					
Sundry claims, each under \$1,000 (3)	1	1,142	Authority—Justice Department Ruling and Deputy Minister		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
Authority—Departmental					
Sundry claims, each under \$1,000 (2)	5	397	Settlement of a claim for damages caused by a departmental vehicle in Yellowknife, NWT—		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND					
Authority—Justice Department Ruling					
Damage to Maritime Tel & Tel Cable Ingonish, Cape Breton Highlands National Park—			Bauhaus H	15	1,091
Cox, Downie, Lunn & Goodfellow, in trust	Statutory	27,901	Authority—Justice Department Ruling and Deputy Minister		
VOR Easement Moncton, New Brunswick—			Settlement of a claim for damages caused in a motor vehicle accident involving a departmental vehicle in Yellowknife, NWT—		
Bateman J R	Statutory	3,000	Hak's Auto Body	15	1,197
Settlement of a claim for damages caused in a motor vehicle accident in Yellowknife, NWT involving a departmental vehicle—			Authority—Justice Department Ruling and Deputy Minister		
Guardian Insurance Company	Statutory	1,094	Settlement of a claim for damages caused in a motor vehicle accident involving a departmental vehicle in Edmonton, Alta—		
Authority—Justice Department Ruling					
Settlement of a claim for damages caused to a rented auger while in departmental use—			The Wawanesa Insurance Company	15	1,031
Wyatt Rentals	Statutory	1,000	Sundry claims, each under \$1,000 (62)	10	12,445
Authority—Departmental					
Sundry claims, each under \$1,000 (3)	Statutory	1,565			52,897
		34,560	MARINE PROGRAM		
Authority—Departmental Deputy Minister,					
J A H MacKay's Letter of 83-02-16					
Settlement out of Court of a claim for damages resulting from backing up of water from septic tank caused by departmental protection work—					
Rivard J L					
				25	2,200
Authority—Department of Justice					
Settlement as a result of the flooding of two separate warehouse floors during channel maintenance operations on the North Arm of the Fraser River—					
United Coffee (Canada) Corp					
Maxwell Smith Gen Ins					
				20	1,586
				20	3,110
					6,896
					95,892
ACCOMMODATION PROGRAM					
Authority—Department of Justice					
Settlement as a result of a motor vehicle accident—			REGIONAL ECONOMIC EXPANSION		
Home Insurance Company	10	2,097	Department		
Authority—Department of Justice					
Settlement as a result of a motor vehicle pedestrian accident—			Authority—Department of Justice		
Smith L D	10	2,000	Settlement as a result of an accident in which a cow stepped into PFRA testhole and had to be destroyed—		
Authority—Justice Department					
Settlement of a claim for damages and interest resulting from a fall by J Huot at the St-Etienne-de-Lauzon Post Office—			Hansen D G and Hansen L M		
Huot J	10	3,000	Settlement as a result of a motor vehicle accident between Crown vehicle and private vehicle—		
Settlement of a claim for damages and interest following the withdrawal of a location project caused by a change in real estate strategy—			Peters H		
Lemelin G and Nicole J B	10	21,000	Sundry claims, each under \$1,000 (12)		
			8,105		

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
SCIENCE AND TECHNOLOGY					
National Research Council of Canada					
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM					
<i>Authority—Justice Department Ruling</i>					
Settlement of a motor vehicle accident which occurred February 6, 1982, between C Boilard and NRC vehicle #29 driven by N Broten					
Boilard C	5	1,904			
Sundry claims, each under \$1000 (9)	5	3,689			
		5,593			
SECRETARY OF STATE					
Advisory Council on the Status of Women					
<i>Authority—Legal opinion</i>					
Settlement of a claim for damages due to wrongful dismissal—					
Thivierge M	45	7,109			
Public Service Commission					
<i>Authority—Legal services</i>					
Settlement paid to J Croft as a result of withdrawal of an offer of appointment to a position with Department of Fisheries and Oceans—					
Stewart, Mackeen and Covert, in trust	50	3,500			
		10,609			
SOLICITOR GENERAL					
Correctional Service					
<i>Authority—TB 729748 August 8, 1974</i>					
Compensation for damages to motor vehicle—					
Allstate Insurance	5	3,915			
Bivar E	5	1,056			
Burnet Duckworth & Palmer, in trust	5	2,630			
Cox Downie Nunn & Goodfellow, in trust	5	3,272			
Fraser L S	5	1,040			
Le Groupe Commerce Co Assurances	5	7,824			
Liberty Mutual Insurance Company	5	5,002			
Northumberland Cie Générale D'Assurance	5	2,621			
La Prudentielle Compagnie D'Assurance	5	1,318			
Stuckless O	5	2,714			
Compensation for personal injury resulting from motor vehicle accident, June 1981—					
Pearce & Olson, in trust	5	4,166			
Compensation for loss of prints rented to Westmorland Institution, 1975-79—					
Owens Art Gallery	5	2,560			
Compensation for personal injury suffered by inmate at Joyceville Institution—					
Torkin Haines, in trust	5	1,500			
Compensation for loss of hobbycraft in Archambault Institution September 1982—					
Dalpe R	5	2,692			
Settlement of claim for U I C premiums for contract teachers—					
Revenue Canada	5	17,510			
Compensation for hobbycraft lost during transfer between institutions—					
Mecker K L	5	1,219			
Compensation for revenue lost during repair of damages to plane caused by inmates in transfer North Cariboo Flying Service—					
Cox Mr & Mrs H (details shown under ex gratia payments)	5	1,000			
Correctional Law Project (details shown under Federal Court awards)	5	584			
Sundry claims, each under \$1,000 (169)	5	26,258			
Sundry ex gratia claims, each under \$1,000 (67)	5	5,433			
		95,314			
National Parole Board					
Sundry claims, each under \$1,000 (4)	15	84			
Royal Canadian Mounted Police					
<i>Authority—TB 780720, January 28, 1982</i>					
Settlement for damages resulting from car accidents—					
Toronto, Ont, June 6, 1982					
Advocate General Insurance Co		\$ 1,476			
Mills F		442	20		1,918
Richmond, BC, January 19, 1982					
Air Niagara			20		4,200
Fort McMurray, Alta, June 30, 1981					
Alberta Motor Association Company			20		3,255
Grande Prairie, Alta, November 4, 1981					
Anderson W E			20		1,198
Goose Bay, Lab, January 15, 1977					
Andrews A			20		8,354
Lachine, Que, April 13, 1982					
Assurance Commercial Union			20		7,269
Chase, BC, February 3, 1982					
Atkinson E			20		1,348
Niagara-on-the-Lake, Ont, May 6, 1982					
Bar Collision Service Thorold Limited			20		2,150
Burnaby, BC, May 28, 1978					
Bardwell S A		\$20,193			
British Columbia Ministry of Finance		3,326			
Clements R		17,750	20		41,269
Banff, Alta, June 15, 1979					
Beaumont, Proctor Barr & Solicitors			20		11,371
Sydney, NS, January 9, 1977					
Boyne Clarke, in trust			20		5,300
Vancouver, BC, November 17, 1981					
Canadian Indemnity Company			20		1,039
Prince George, BC, November 17, 1981					
Canadian Indemnity Company			20		1,000
St Albert, Alta, April 5, 1982					
Canadian General Insurance		\$ 1,651			
Gilmour S E		585	20		2,236
Stoney Plain, Alta, November 3, 1981					
Celestin V P			20		1,500
Cornbrook, Nfld, February 17, 1981					
Claims Representative			20		1,335
London, Ont, March 17, 1981					
Clarkson Company Limited			20		1,033
West Guilimbury Township, Ont, April 4, 1979					
Cochrane and Long			20		11,823
Laval, Que, December 15, 1982					
Compagnie Mutuelle d'Assurance Economical			20		3,494
Bathurst, NB, July 30, 1982					
Co-operative Fire & Casualty Co			20		1,310
Ottawa, Ont, January 16, 1982					
Cooperators Insurance		\$ 1,982			
Boyce K		100	20		2,082
Barrie, Ont, February 2, 1982					
Cooperators Insurance		\$ 1,469			
Riedke E		25	20		1,494
Picture Butte, Alta, September 19, 1981					
Cooperators Insurance			20		2,600
Fort McMurray, Alta, October 24, 1981					
Cooperators Insurance			20		1,117
Sherwood Park, Alta, January 14, 1983					
Cooperators Insurance			20		1,667
Vancouver, BC, April 30, 1982					
DHL International Express Ltd			20		1,594
Surrey, BC, October 11, 1980					
Davidson J L			20		1,300
Grande Prairie, Alta, April 17, 1981					
Dodd S		\$ 500			
Dodd N		500	20		1,000
Bon Accord, Alta, February 26, 1982					
Dodds & Sons Esso			20		2,290
Dawson Creek, BC, July 7, 1980					
Dollis & Serle			20		2,299
Boston Bar, BC, May 23, 1982					
Dominion of Canada General Insurance Company		\$ 7,053			
Huynk P K		1,323	20		8,376

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Authority—TB 780720, January 28, 1982—Continued</i>					
Toronto, Ont, October 21, 1976			Hope, BC, February 11, 1982		
Dyson N.....	20	5,000	Insurance Corporation of British Columbia \$ 1,520		
Langley, BC, September 23, 1980			Hope Taxi.....	20	2,070
Englat G.....	20	5,985			
Burnaby, BC, May 25, 1980			North Vancouver, BC, December 13, 1981 PB00-47		
Ewachniuk A T, in trust.....	20	2,100	Insurance Corporation of British Columbia.....	20	1,395
North York, Ont, March 01, 1982			Nanaimo, BC, December 5, 1981		
Federation Insurance Company..... \$ 1,733			Insurance Corporation of British Columbia.....	20	2,547
Rainbau Aluminum Products.....	100	1,833	Burnaby, BC, September 21, 1981 PDB 02-30		
Fredericton, Ont, September 28, 1980			Insurance Corporation of British Columbia.....	20	3,401
Fidelity Insurance Co of Canada..... \$ 1,947			Vancouver, BC, October 14, 1981 BHE-477		
Clayton A S.....	20	2,197	Insurance Corporation of British Columbia.....	20	3,109
Mississauga, Ont, September 15, 1982			Kamloops, BC, May 11, 1982		
Fireman's Fund Insurance Company of			Insurance Corporation of British Columbia.....	20	2,960
Canada..... \$ 1,778			Prince George, BC, February 10, 1982		
Perimeter Transportation Limited.....	20	2,278	Insurance Corporation of British Columbia \$ 1,249		
Burlington Nfld, January 23, 1982			Prazma E.....	20	1,449
Foster G.....	20	1,048			
Winnipeg, Man, May 26, 1981			Maple Ridge, BC, October 28, 1981		
Gange W S.....	20	2,300	Insurance Corporation of British Columbia.....	20	2,544
Ottawa, Ont, January 20, 1982			North Vancouver, BC, March 29, 1982		
General Accident Insurance Company of			Insurance Corporation of British Columbia \$ 1,144		
Canada..... \$ 1,023			Colangelo V.....	20	1,244
Universal Fire Security Services.....	20	1,273			
Ottawa, Ont, September 14, 1982			Richmond, BC, February 27, 1982		
Gore Mutual Ins Co.....	20	1,890	Insurance Corporation of British Columbia.....	20	3,011
Ottawa, Ont, July 22, 1981			Penticton, BC, November 28, 1980		
Gour, Guenette & Roy Barr & Solic.....	20	2,903	Insurance Corporation of British Columbia.....	20	1,365
Fort McMurray, Alta, April 8, 1982			Prince George, BC, March 2, 1982		
Guardian Insurance.....	20	5,730	Insurance Corporation of British Columbia.....	20	1,127
Mitton, Ont, June 26, 1982			North Vancouver, BC, August 16, 1981		
Halifax Insurance Company.....	20	5,184	Insurance Corporation of British Columbia.....	20	4,297
Conception Bay, Nfld, January 1, 1983			Vancouver, BC, September 16, 1982		
Hatcher A.....	20	1,048	Insurance Corporation of British Columbia.....	20	4,317
Nanaimo, BC, August 8, 1981			Nelson, BC, September 10, 1982		
Heath, Taylor, Shabbits, Grovando & Dawns, in			Insurance Corporation of British Columbia \$ 3,417		
trust.....	20	2,500	Harasymchuk A.....	200	3,617
Prince George, BC, June 8, 1982			Chilliwack, BC, February 13, 1982		
Heather, Sadler, Hughes & Jenkins, in trust.....	20	3,482	Insurance Corporation of British Columbia \$ 1,260		
Edmonton, Alta, January 25, 1983			Knatt R.....	20	1,335
Hodgson Auto Body.....	20	1,369			
Bonnyville, Alta, July 19, 1981			Burnaby, BC, September 8, 1982		
Home Insurance Company..... \$ 1,354			Insurance Corporation of British Columbia.....	20	1,271
Story R.....	50	1,404	Kamloops, BC, December 24, 1982		
Rocky Mountain House, March 7, 1982			Insurance Corporation of British Columbia.....	20	4,930
Home Insurance Company..... \$ 1,519			Kamloops, BC, January 3, 1973		
Gillrie M.....	20	1,619	Insurance Corporation of British Columbia.....	20	1,149
Langley, BC, November 22, 1981			Vernon, BC, December 12, 1982		
Hruszowy A W.....	20	1,445	Insurance Corporation of British Columbia \$ 1,322		
Etobicoke, Ont, December 8, 1981			Knight B.....	20	1,622
ICL Special Commodities Co-operative Inc.....	20	2,207			
Richmond, BC, December 10, 1982			Burnaby, BC, December 12, 1981		
Ingemorsen C.....	20	1,441	Insurance Corporation of British Columbia.....	20	4,008
Burnaby, BC, November 8, 1982			Whistler, BC, February 5, 1983		
Insurance Corporation of British Columbia.....	20	1,006	Insurance Corporation of British Columbia \$ 2,193		
Creston, BC, December 14, 1981			International Land Corp.....	20	2,293
Insurance Corporation of British Columbia.....	20	1,101			
Prince George, BC, July 23, 1982			Watson Lake, YT, January 20, 1982		
Insurance Corporation of British Columbia \$ 1,935			Jules L.....	20	1,257
Chow C F K.....	200	2,135	Montreal, Que, May 4, 1982		
Prince George, BC, October 15, 1981			La Compagnie d'Assurance Belair.....	20	1,495
Insurance Corporation of British Columbia.....	20	6,591	Montreal, Que, May 28, 1981		
North Vancouver, BC, July 3, 1982			La Compagnie d'Assurance Canadienne Univer-		
Insurance Corporation of British Columbia \$ 1,185			selle Ltee.....	20	1,040
Manahan H.....	300	1,485	Montreal, Que, November 18, 1981		
Colwood, BC, January 3, 1982			La Compagnie d'Assurance Provinces-unies	20	1,606
Insurance Corporation of British Columbia.....	20	1,121	Rivière-Du-Loup, Que, January 19, 1982		
Valemont, BC, December 11, 1981			La Compagnie d'Assurance Provinces-unies	20	1,159
Insurance Corporation of British Columbia.....	20	2,393	Lachine, Que, April 13, 1982		
Secamour, BC, January 20, 1982			Les Prévoyants du Canada Assurance Générale.....	20	1,700
Insurance Corporation of British Columbia.....	20	1,352	Trois-Rivières, Que, January 26, 1982		
			Les Prévoyants du Canada Assurance Générale.....	20	1,275
			Edmonton, Alta, December 10, 1981		
			Liberty Mutual Insurance Co.....	20	1,128
			Legal, Alta, August 16, 1981		
			Lieber & Koch.....	20	7,759

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Authority—TB 780720, January 28, 1982—Continued</i>					
Colwood, BC, September 18, 1981			Okotoks, Alta, May 13, 1982		
Mack C L	20	1,000	Portage La Prairie Mutual Insurance	20	2,798
Lilloet, BC, December 2, 1979			Cassiar, BC, February 18, 1982		
Mair, Janowsky & Blaire, in trust	20	3,600	Prasser R	20	1,333
Gander, Nfld, March 4, 1982			Vancouver, BC, March 27, 1977		
Lloyds of London		\$ 1,555	Ray, Wolfe, Connell, Lightbody & Reynolds, in trust	20	25,000
Lundgren L	20	414	1,969		
Moosomin, Sask, February 19, 1982			Lac A Beauce, PQ, August 1, 1981		
Manitoba Public Insurance Corporation	20	1,421	Régie de l'Assurance-Maladie du Québec	20	2,111
Winnipeg, Man, January 12, 1983			Lilloet, BC, December 02, 1979		
Manitoba Public Insurance Corporation	20	2,845	Riley and Sampson, in trust	20	3,600
Winnipeg, Man, August 18, 1982			Kamloops, BC, September 24, 1980		
Manitoba Public Insurance Corporation		\$ 5,327	Rogers, Hunter & Co, in trust	20	4,136
Brooks J H	20	50	5,377		
Winnipeg, Man, December 13, 1982			St Joachim, Ont, February 18, 1982		
Manitoba Public Insurance Corporation	20	1,119	Royal Insurance Company of Canada	20	1,568
Flin Flon, Man, December 28, 1982			Preston T		250
Manitoba public Insurance Corporation		\$ 1,343	Swan Hills, Alta, December 13, 1979		
Erickson F	20	50	1,393		
Winnipeg, Man, August 18, 1982			Royal Insurance Company of Canada	20	1,150
Manitoba Public Insurance Corporation		\$ 5,252	Gourunilik Brothers Ranches Ltd		63
Brooks J H	20	50	5,302		
Crass Lake, Man, July 15, 1982			Central Bedeqye, PEI, July 3, 1982		
Manitoba Public Insurance Corporation		\$ 1,315	Royal Insurance Company of Canada	20	1,954
Thomas J A	20	100	1,415		
Sperling, Man, April 16, 1981			Salem, NS, May 9, 1982		
Manitoba Public Insurance Corporation		\$ 3,838	Royal Insurance Company of Canada	20	4,952
Manitoba Health Services Commission	20	529	4,367		
Pictou, NS, April 23, 1981			Fort Good Hope, NWT, January 2, 1981		
Margeson and Wilson, in trust	20	6,000	Royal Insurance Company of Canada	20	1,227
North Vancouver, BC, April 28, 1982			Pickering, Ont, September 9, 1982		
Merkel Insurance Company	20	3,477	Royal Insurance Company of Canada		\$ 2,115
Edmonton, Alta, July 27, 1978			Otto Freighways	20	500
McMurchie Webber and Davidson	20	2,802	Caraguet, NB, December 12, 1982		
Surrey, BC, February 13, 1981			Royal Insurance Company of Canada	20	1,389
McQuarrie, Hunter, in trust	20	1,500	Fredericton, NB, December 16, 1983		
Ottawa, Ont, April 4, 1981			Royal Insurance Company of Canada	20	1,259
Bédard M, in trust	20	5,200	Humboldt, Sask, March 23, 1982		
Innisfail, Alta, November 11, 1981			Saskatchewan Government Insurance		\$ 2,896
Meikle & Hiller Barr & Sol	20	10,359	Cash Motors and Auto Body Ltd	20	350
Meurin & Isbister	20	1,599	Watrous, Sask, November 9, 1981		
Coquitlam, BC, April 2, 1982			Saskatchewan Government Insurance		\$ 1,780
Minister of Finance (British Columbia)	20	1,088	Cousin H	20	75
Surrey, BC, May 8, 1982			Kyle, Sask, July 14, 1982		
Minister of Finance (British Columbia)	20	2,136	Saskatchewan Government Insurance		\$ 2,436
Surrey, BC, March 4, 1982			Blasko P H	20	350
Minton & McCallum, in trust	20	3,000	Maple Creek, BC, January 10, 1982		
Burnaby, BC, June 9, 1981			Saskatchewan Government Insurance		\$ 1,065
Motuk J W	20	3,200	Opsal T	20	350
Hope, BC, May 14, 1982			Tisdale, Sask, March 19, 1982		
Mulholland, Webster & Co, in trust	20	2,000	Saskatchewan Government Insurance		\$ 1,148
Boul St-Martin, PQ, January 27, 1982			Aurora Fashions	20	50
Office des Autoroutes du Québec	20	1,328	Humboldt, Sask, December 3, 1981		
Whitehorse YT, April 1, 1982			Saskatchewan Government Insurance		\$ 1,766
Olson K	20	1,509	Thiemann M	20	50
Brampton, Ont, January 13, 1982			Pilot Mound, Man, July 31, 1982		
Ontario Hydro	20	1,126	Servicemaster of Winnipeg Ltd		\$10,716
Sidney, BC, April 1, 1979			Stolke R	20	2,685
Owen-Flood, Turnham, Green & Hegebotham, in trust	20	6,000	Thompson, Man, March 28, 1980		
Toronto, Ont, January 13, 1983			Simkin, Gallagher & Co, in trust		
Palmac Sports Cars Ltd		\$ 2,514	Salmon Arm, BC, June 7, 1980		
The Co-operators Insurance Co	20	654	Simon, Wener, Githin and Adler, in trust	20	25,000
London, Ont, January 23, 1981			Coquitlam, BC, February 28, 1981		
Paroian, Courey, Cohen & Houston	20	15,000	Tower and Benton, in trust	20	1,988
Quebec, PQ, October 21, 1982			Winnipeg, Man, March 5, 1981		
Phoenix, Compagnie d'Assurance du Canada	20	1,309	Simkin, Gallagher Barr & Solic	20	2,700
Fredericton, NB, February 18, 1982			Surrey, BC, June 25, 1981		
Phoenix Insurance Company of Canada		\$ 1,026	Simpson, Bernard, in trust	20	14,029
McAllister D	20	250	Fredericton, NB, April 17, 1981		
Oyster Bed Bridge, PEI, January 23, 1982			Stewart, Macken & Covert, in trust		
Phoenix of Canada	20	2,059	Cole Harbour, NS, March 25, 1983		
			Swash A M	20	1,476
			Toronto, Ont, June 29, 1980		
			Sydney, Greenbaum, in trust	20	6,159
			Winnipeg, Man, May 4, 1978		
			Teffaine, Monnin, Hogue, Teillet & Sharp	20	2,899

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
<i>Authority—TB 780720, January 28, 1982—Concluded</i>					
Scarborough, Ont, November 4, 1982			Settlement for damage to personal property of employees forced to evacuate a Foreign Post—		
Thibault E	20	2,557	Beirut, Lebanon		
West Vancouver, BC, January 29, 1981			Chayto J E	20	2,500
Thomas H Hara & Company, in trust	20	1,500	Prass B	20	1,500
Milton, Ont, June 26, 1982			Settlement for damage to personal property of employees while on transfer outside Canada—		
Tilden National Leasing	20	5,497	Lima, Peru		
Pickering, Ont, September 9, 1982			Farris G W	20	1,659
Tilden Rent-A-Car Company	20	7,051	<i>Authority—TB 786709, February 24, 1983</i>		
Lachine, Que, July 19, 1982			Settlement for rent in arrears at 1200 W 73rd Avenue, Vancouver, BC—		
Travellers du Canada	20	1,712	Public Works Canada, Vancouver, BC	20	543,540
Bathurst, NS, September 29, 1979			Sundry claims, each under \$1,000 (533)	20	158,434
Tremblay, Landry, Landry & Bujold, in trust	20	1,826			<u>1,437,817</u>
Edmundston, NB, August 18, 1979					<u>1,533,215</u>
Twedic E T	20	1,006	SUPPLY AND SERVICES		
Bedford, NS, September 23, 1981			Statistics Canada		
Veniot, Jessome & Walher, in trust	20	6,200	<i>Authority—Legal services</i>		
Ottawa, Ont, February 23, 1983			Settlement as a result of an accident involving a Crown vehicle—		
Verner F	20	1,209	McClellan J	15	1,557
North Vancouver, BC, January 23, 1983			Royal Insurance of Canada (re: Viau D)	15	1,007
Vickery Collision Ltd	20	2,657			<u>2,564</u>
Norway House, Man, November 7, 1977			TRANSPORT		
Walsh, Micay and Company, in trust	20	2,002	DEPARTMENTAL ADMINISTRATION PROGRAM		
Grand Harbour, NB, March 25, 1982			<i>Authority—Public Service Staff Relations Board Decision 166-2-10616</i>		
Watkins T	20	1,000	Settlement under Claims Regulations arising from a transfer—		
Okotoks, Alta, May 13, 1982			Kelso D	1	11,491
Wawanesa Insurance	\$ 5,563		Sundry claim under \$1,000 (1)	1	100
Mathieson G	250	5,813			<u>11,591</u>
Camrose, Alta, September 25, 1981			MARINE TRANSPORTATION PROGRAM		
Wawanesa Mutual Insurance Company	20	3,255	<i>Authority—Regional manager</i>		
Drayton Valley, Alta, May 29, 1981			Loss of goods on the Canadian Coast Guard ship Cam-sell—		
Western Union Insurance	\$ 2,283		Beard E J	10	1,000
Ross S	100	2,383	<i>Authority—Department of Justice, November 19, 1982</i>		
Western Shore, NS, February 9, 1983			Accident on St Lawrence River—		
Zurick Insurance Company	\$ 641		Bherer, Bernier & Associates	10	2,450
South Shore Scrap Metal Ltd	500	1,141	<i>Authority—Department of Justice, March 7, 1983</i>		
<i>Authority—TB 783102, May 27, 1982</i>			Claim for damage to vehicle, November 26, 1982—		
Settlement for damages resulting from car accident—			Fleming C	10	5,624
McBride, BC, November 24, 1977			<i>Authority—Department of Justice, January 7, 1983</i>		
Volrich, Edes & Mott, in trust	20	25,000	Settlement as a result of an accident involving a Crown vehicle—		
Court settlement for motor vehicle damages—			Gaudias, Desgagnés, Langlois et Associés	10	30,587
Coquitlam, BC, February 28, 1981			<i>Authority—Department of Justice, October 4, 1982</i>		
Tower & Benton, in trust	20	80,958	Settlement as a result of an accident involving Crown property—		
Damage to property due to use of CS gas—			Larouche H	10	10,277
Pilot Mound, Man, July 31, 1982			<i>Authority—Department of Justice, March 7, 1983</i>		
A K Penner Home Improvement Centre	20	6,039	Claim for damage to vehicle, November 26, 1982—		
Damage caused by accidental flooding of Identification Section—			Maheux et fils Ltée	10	6,140
Terrace, BC, February 22, 1982			<i>Authority—Department of Justice, July 28, 1982</i>		
Tillicum Twin Theatre Ltd	20	4,513	Motor vehicle accident June 24, 1982—		
Payment of Legal Fees incurred by Members charged with assault while on duty—			McCartney W J	10	3,630
Rockville, NB, August 3, 1981			<i>Authority—Department of Justice August 17, 1982</i>		
Lebouthillier A A	20	1,532	Settlement of a claim re bridge at Cape Smokey—		
Repayment of language training expenses—			NS Department of Transportation	10	1,731
Winnipeg, Man, 1980/81					
Gibbons D	20	1,041			
Sparrow D W	20	1,283			
Loss of property in custody of Force—					
Barrie, Ont, May 10, 1982					
Durocher W G	20	5,125			
Olds, Alta, April 17, 1981					
Town of Olds	20	3,600			
Court settlements for civil litigations (assault, arrest) at recommendation of Department of Justice—					
Fredericton, NB, August 3, 1981					
Doucet F, in trust	20	2,500			
North Battleford, Sask, July 20, 1980					
Lojeh & Company, in trust	20	1,402			
Swift Current, Sask, June 30, 1980					
Kruger, McLaughlin, Forrester & Retlinger, in trust	20	7,757			

Payments of damage claims—Concluded

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
TRANSPORT—Concluded					
MARINE TRANSPORTATION PROGRAM—Concluded					
<i>Authority—Department of Justice, April 6, 1983</i>					
Settlement as a result of damage to a gas station caused by a government vehicle November 29, 1983—			<i>Authority—TB 785747, November 29, 1982</i>		
Texaco Canada	10	2,265	Collision between a passenger transport vehicle departmental driver and DC-10—		
<i>Authority—Federal Court judgement No T-397-81 March 7, 1983</i>			C P Air	Statutory	53,844
Settlement of claim for damages arising from accident which occurred June 23, 1979 at Kyoquut, BC—			<i>Authority—Department of Justice, December 8, 1982</i>		
Short W C	Statutory	1,100	Out of court settlement as a result of injuries to R Gerdhard November 2, 1978—		
Thompson, Stewart and Murdoch	Statutory	630	Gerdhard R	Statutory	2,070
<i>Authority—TB 788069, April 26, 1983</i>			<i>Authority—Department of Justice, November 4, 1982</i>		
Settlement as a result of damage to rented bulldozer at Bull Harbour, BC, June 19, 1981—			Settlement as a result of an accident involving a ministry vehicle November 21, 1978—		
Willits Bulldozing Ltd	10	60,000	La Cie Canadienne Générale	Statutory	1,131
Sundry claims, each under \$1,000 (18)	10	5,575	<i>Authority—Department of Justice April 27, 1983</i>		
		131,009	Motor vehicle accident February 23, 1982—		
			Air Canada	Statutory	2,665
AIR TRANSPORTATION PROGRAM					
<i>Authority—Department of Justice, July 8, 1982</i>			<i>Authority—Department of Justice, April 30, 1982</i>		
Settlement as a result of an accident involving a ministry vehicle August 10, 1981—			Damage to foot upon boarding CP Air—		
Allstate Insurance Co	45	2,868	Petronis A, in trust	Statutory	1,500
<i>Authority—TB 782595 April 26, 1982</i>			<i>Authority—Department of Justice, February 7, 1983</i>		
Settlements arising from the crash of a Boeing 737 from Pacific Western Airlines at Cranbrook Airport February 11, 1978—			Out of court settlement as a result of injuries to W Stasiuk November 7, 1978—		
Bronson, Bronson and McKinnon, in trust	45	2,559,703	Stasiuk W	Statutory	32,500
Lane, Breck & Co, in trust	45	100,537	<i>Authority—Department of Justice, September 1, 1982</i>		
Parlee, Irving & Co, in trust	45	63,000	Settlement as a result of an accident involving a ministry vehicle February 18, 1982—		
<i>Authority—Department of Justice, May 25, 1982</i>			Travellers du Canada, insurance co	Statutory	1,202
Damage to fuel cabinet by departmental vehicle—			<i>Authority—Department of Justice, November 26, 1982</i>		
C P Air	45	4,274	Vehicle accident—		
<i>Authority—Department of Justice, August 5, 1982</i>			Walsh F	Statutory	1,021
Motor vehicle accident at Terrace Airport February 27, 1982—			<i>Authority—Department of Justice</i>		
Insurance Corporation of BC	45	3,082	Motor vehicle accident November 10, 1981—		
<i>Authority—Department of Justice, April 21, 1982</i>			Helferty J B	Statutory	2,500
Damage to overhead telephone cables by departmental garbage truck—			Shell Expropriation	Statutory	2,983
Northwestel Inc.	45	1,895	Cooper & Lybrand	Statutory	2,250
<i>Authority—Department of Justice, June 17, 1982</i>			Damage to hangar—		
Settlement as a result of an accident involving a ministry vehicle November 20, 1981—			Air Canada	Statutory	2,050
Société Mutuelle d'Assurance du Québec	45	4,634	Motor vehicle accident—		
Sundry claims, each under \$1,000 (64)	45	17,030	Dufferin Taxi	Statutory	19,132
		2,757,023	Fall at Toronto International Airport—		
			Philip Gordon, Laggart, Evans, Piggott and Culver	Statutory	1,182
			Motor vehicle accident—		
			Heating C	Statutory	9,464
			Sundry claims, each under \$1,000 (49)	Statutory	138,309
					3,037,932
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND					
<i>Authority—Department of Justice, January 25, 1983</i>			VETERANS AFFAIRS		
Damage to food and operating loss—			VETERANS AFFAIRS PROGRAM		
Adamson Ltd in trust Cara Operations	Statutory	2,815	Sundry claim under \$1,000 (1)	1	818

Ex gratia payments

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
AGRICULTURE					
AGRI-FOOD DEVELOPMENT PROGRAM					
Sundry payment under \$100 (1)	5	92	<i>Authority—Deputy Minister/Chairman May 13, 1982</i>		
			Damage to eyeglasses during altercation with a client at Hamilton employment centre—		
			Urbani A	10	104
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND					
Sundry payment under \$100 (1)	Statutory	40	<i>Authority—G Lussier Deputy Minister/Chairman June 2, 1982</i>		
			Damage to personal effects resulting from fire at Kapuskasing employment centre—		
Canadian Dairy Commission					
<i>Authority—PC 1982-1/1519, May 20, 1982</i>			Ethier R	10	120
Legal fees for Schafer Bros Ltd—			Seguin L	10	115
Lande R	40	5,800	Yelle Y	10	120
<i>Authority—PC 1982-2/1519, May 20, 1982</i>			<i>Authority—G Lussier Deputy Minister/Chairman December 20, 1982</i>		
Settlement as a result of disbursement cost in preparing and assembling documentation—			Damage to personal effects while on duty—		
Schafer Bros Ltd	40	20,000	Luke A	10	135
<i>Authority—TB 783679, July 20, 1982</i>			<i>Authority—TB 783718, July 15, 1982</i>		
Theft of petty cash—			Settlement for injury not covered by Workers Compensation—		
Harris M	40	66	Martineau D	10	69,461
		25,866	Sundry payments, each under \$100 (13)	10	564
		25,998			130,848
			IMMIGRATION PROGRAM		
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission					
<i>Authority—TB 784468, October 1, 1982</i>			<i>Authority—TB 786845, March 3, 1983</i>		
Payment of interest on the costs of a study of settlement procedures—			Payment for accommodation of refugee families—		
Bell Canada and British Columbia Telephone	50	155,412	St-Martin Parish	20	625
National Museums of Canada					
<i>Authority—Departmental</i>			<i>Authority—G Lussier Deputy Minister/Chairman September 10, 1982</i>		
Replace pair of eyeglasses lost while involved in accident during the performance of his duties—			Damage to coat while at Canada Immigration Centre—		
Granger G	70	201	Connell E	20	459
<i>Authority—Departmental</i>			<i>Authority—G Lussier Deputy Minister/Chairman February 1, 1983</i>		
Compensation for jackets lost during visit to Museum—			Damage to personal effects while apprehending suspected Immigration offender—		
Tri Hockey Club (Sun Alliance Insurance)	70	176	Dimillo M	20	124
Sundry payment under \$100 (1)	70	75	Sundry payments, each under \$100 (5)	20	208
		452			1,416
					132,451
Public Archives					
Sundry payment under \$100 (1)	80	5	ENERGY, MINES AND RESOURCES		
		155,869	MINERALS AND EARTH SCIENCES PROGRAM		
			<i>Authority—Departmental</i>		
CONSUMER AND CORPORATE AFFAIRS					
Department					
<i>Authority—Regional Authority Director</i>			Replacement of lost prescription eyeglasses—		
Reimbursement for article stolen—			Cameron A R	40	138
Leblanc J C	1	318	Compensation for the loss of personal belongings destroyed by fire—		
Sundry payments, each under \$100 (5)	1	192	MacGillivray U	40	597
Sundry payment under \$100 (1)	10	56	Replacement of fractured denture—		
		566	O'Brien D J	40	350
			<i>Authority—TB 786097, 30 November, 1982</i>		
EMPLOYMENT AND IMMIGRATION					
DEPARTMENTAL ADMINISTRATION PROGRAM					
Sundry payments, each under \$100 (4)	5	187	Compensation for cash destroyed by fire—		
EMPLOYMENT AND INSURANCE PROGRAM					
<i>Authority—G Lussier Deputy Minister/Chairman May 19, 1982</i>			MacGillivray U	40	250
Settlement as a result of a motor vehicle accident—			Sundry payment under \$100 (1)	40	40
Chippett A	10	2,131			1,375
<i>Authority—1982-2/1702</i>			ENVIRONMENT		
Final settlement of monies due to the creditors of the Local Employment and Assistance project by the Wikwemikong Nursing Home Wikwemikong—			ENVIRONMENTAL SERVICES PROGRAM		
Nursing Home Extension	10	57,714	<i>Authority—PC 1982-3/873, March 18, 1982</i>		
<i>Authority—1982-1/2770</i>			Payment for water services provided to the Laurentian Forestry Research Centre for the period of January 1971 to December 1979 inclusive—		
Ineligible to received relocation assistance under the Canada Manpower Mobility Program—			Municipality of Ste-Foy, Que	5	48,075
Kennedy J	10	384	<i>Authority—Departmental</i>		
			Compensation for damage to personal equipment during normal course of duty—		
			Dennington M	5	250
			Compensation for personal losses due to fire at Moonsee Gauging Station—		
			Copeland D	5	149
			Ryan P	5	380
			Compensation for personal losses due to break-in of government vehicle—		
			Dawson N	5	135
			Sundry payments, each under \$100 (2)	5	69
					49,058

Ex gratia payments—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
ENVIRONMENT—Concluded			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
PARKS CANADA PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
<i>Authority—Departmental</i>			<i>Authority—TB 781180, April 21, 1982</i>		
Compensation for loss of personal items—			Compensation for losses incurred as a result of unexpected circumstances related to the existence of a Tuition Agreement between the Board, the Band and the Department providing for the education of Indian students from Roseau River Band in the Emerson and Dominion City School under the jurisdiction of the Board—		
East L	20	285	The Boundary School		
<i>Authority—TB 772037, December 9, 1982</i>			Division Board of Dominion City	5	62,640
Compensation for the disposition of chattels arising from the planned relocation to Peterborough, Ont—			<i>Authority—Departmental</i>		
Fulton J	20	108 ⁽¹⁾	Compensation for loss of clothing by theft while in travel status—		
Sundry payment under \$100 (1)	20	66	Kipping K M	5	272
		459	Sundry payment under \$100 (1)	5	27
		49,517			62,939
EXTERNAL AFFAIRS			NORTHERN AFFAIRS PROGRAM		
Department			<i>Authority—Departmental</i>		
<i>Authority—PC 1982-3/2395, August 5, 1982</i>			Compensation for loss of personal effects at Fort Smith fire No 22—		
Compensation for damages to Consulate premises—			Beaulieu E	20	352
Government of the Polish People's Republic	1	1,010	Beaulieu E P	20	545
<i>Authority—PC 1983-19/319, February 3, 1983</i>			Beaulieu G	20	339
Compensation for damages to Consulate premises—			Beaulieu J	20	294
Government of the Polish People's Republic	1	253	Beaulieu V	20	235
<i>Authority—TB 782836, May 13, 1982</i>			Boucher J	20	345
Compensation for spoilt meat order—			Bourke A	20	554
Livingston J	1	217	Delorine W	20	287
<i>Authority—PC 1982-4, 1702</i>			Emile W	20	425
Payment of hospital and nursing care expenses—			Flett M	20	384
Riverside Hospital	1	22,110	Heron D	20	393
<i>Authority—TB 785226, December 2, 1982</i>			Heron K	20	861
Compensation for damages to personal effects—			Lafferty D	20	154
Small C J	1	1,484	MacDonald S	20	309
<i>Authority—TB 785317, December 2, 1982</i>			Nadary L	20	360
Compensation for damages to personal effects—			Nadary T	20	454
Stephens D	1	490	Pierrot F	20	407
<i>Authority—TB 783233, June 17, 1982</i>			Sepp M	20	670
Compensation for damages to motor vehicle—			Simon J	20	354
Van Roggen T	1	804	Unka R	20	231
		26,368	Vermillion P	20	869
Canadian International Development Agency			Wanderingspirit A	20	410
<i>Authority—PC 1982-3/2199 July 22, 1982 and TB 783247</i>			Whitehead D	20	358
Compensation on behalf of N E Norcott, for losses due to robbery when on official business in England on January 30, 1982	30	100	Yelle G	20	468
Sundry payments, each under \$100(2)	30	97			10,058
		197			72,997
		26,565			
FINANCE			INDUSTRY, TRADE AND COMMERCE		
FINANCIAL AND ECONOMIC POLICIES PROGRAM			TRADE-INDUSTRIAL PROGRAM		
<i>Authority—PC 1974-4/1946, September 3, 1974</i>			<i>Authority—Deputy Minister</i>		
Reimbursement for loss of torn shirt and jacket as a result of accident—			Compensation for the replacement of personal property stolen when attacked while on temporary duty abroad—		
Milbury E	1	120	Bernolak Dr I	1	200
Sundry payment under \$100 (1)	1	91			
		211	NATIONAL DEFENCE		
FISHERIES AND OCEANS			DEFENCE SERVICES PROGRAM		
Department			<i>Authority—PC 1982-1826, June 17, 1982</i>		
<i>Authority—1974-4/1976, Section 4C, September 3, 1974</i>			Financial compensation and benefits he would have received had he been granted one year extension of service—		
Compensation for damage to personal effects—			Caine M L	1	21,364
Losier R	1	169	<i>Authority—PC 1964-20/435, March 20, 1964</i>		
McNeil D N	1	233	Payment on compassionate grounds of \$75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at RCAF Station Aylmer, Ontario—		
Compensation for recovery and return of departmental equipment—			Delage E	1	900
Schultz T, Masset BC	1	350	<i>Authority—PC 1983-10/149, January 20, 1983</i>		
Wahl J, Depoe Bay Oregon	1	1,562	Settlement of account for legal fees on behalf of D Brennan in his appearance before a Human Rights Tribunal—		
Sundry payments, each under \$100 (5)	1	181	McLachlan & Sangster, in trust	1	9,907
		2,495			

Ex gratia payments—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
<i>Authority—PC 1982-5/1256, April 22, 1982</i>					
Settlement of account for legal services rendered to Stanley Waddington in appealing a union decision—MacLeod Thorson Rideout	1	4,065	and did not file an application with the Canada Pension Plan Administration in 1972—Daniells R (estate of)	35	3,890
<i>Authority—PC 1974-4/1946, September 1974</i>					
Compensation for replacement cost of eyeglasses damaged while in the performance of his duties—Pickett R	1	145	<i>Authority—TB 786117, February 3, 1983</i>		
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs Von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under that Act—					
<i>Authority—PC 1974-4/1946, September 1974</i>			Massenbach Von Mrs	35	5,836
Compensation for damage to personal clothing while in the performance of her duties—Simard D	1	119	<i>Authority—PC 1983-4/589, February 24, 1983 TB 785189</i>		
Sundry payments, each under \$100 (18)	1	1,108	Payment to L Dumulong which is equivalent to the amount of Spouse's Allowance that she would have received under the Old Age Security Act for the period from August 1980 to January 1982 which is the month of her 65th birthday and the Guaranteed Income Supplement for the months of August and September 1980 that her late husband would have received had the necessary application forms been provided by the Old Age Security Administration prior to Mr Dumulong's death—		
		37,608	Dumulong L	35	6,934
					43,020
NATIONAL HEALTH AND WELFARE					
ADMINISTRATION PROGRAM					
Sundry payment under \$100 (1)	1	25			43,709
SOCIAL SERVICES PROGRAM					
Sundry payment under \$100 (1)	5	48	NATIONAL REVENUE		
MEDICAL SERVICES PROGRAM					
<i>Authority—Departmental</i>					
Compensation for loss sustained by fire at the Orthopaedic Footwear Department of Sunnybrook Hospital—Molnar J	15	146	Customs and Excise		
Compensation for loss sustained by water damage at the Sioux Lookout Hospital—Trowsse P	15	470	<i>Authority—Departmental</i>		
		616	Compensation for his deductible expenses incurred when the employee's luggage was stolen from his car while travelling on authorized government business—Crutchlow W	1	200
INCOME SECURITY PROGRAM					
<i>Authority—PC 1982-8/2546, August 18, 1982 TB 780093</i>					
Payment in recognition of the loss of survivor benefits under the Canada Pension Plan which they would have received during the periods of April 1968 to November 1976; August 1968 to May 1976; February 1970 to January 1977 respectively had they not been incorrectly counselled by a departmental representative in regard to eligibility for benefits—			Compensation for the loss of personal goods while employee on course at the Customs and Excise college in Rigaud—Stephenson H	1	150
Legault G	35	11,307	<i>Authority—Order in Council PC 1982-4/3092, October 7, 1982</i>		
Edwards B	35	8,368	Compensation for actual expenses incurred in terminating lease and moving household effects from Sudbury to Sault Ste Marie by the wife of a late employee—Lee B J	1	3,100
Shelstead Y	35	5,010	Sundry payments, each under \$100 (8)	1	276
<i>Authority—PC 1982-9/2546, August 18, 1982, TB 780094</i>					
Payment in recognition of the loss of retirement pension under the Canada Pension Plan because the pensioner was incorrectly counselled by a departmental representative in regard to eligibility for a retirement pension—					3,726
Van Steen M	35	460	Taxation		
<i>Authority—PC 1982-10/2546, August 18, 1982, TB 780109</i>					
Payment in recognition of the loss of retirement pension under the Canada Pension Plan because his application of December 1976 was not received by the Canada Pension Plan Administration—			Compensation for clothing damaged while on duty—Veillette H	5	103
Sheahan F	35	1,215	Sundry payments, each under \$100 (39)	5	1,283
<i>Authority—PC 1982-11/2546, August 18, 1982, TB 780110</i>					
Payment to the estate of R Daniells in recognition of the loss of retirement pension under the Canada Pension Plan sustained because he was incorrectly counselled					1,386
					5,112
			PARLIAMENT		
			House of Commons		
			<i>Authority—Departmental</i>		
			Settlement for personal loss—McMillan T	5	190

Ex gratia payments—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
PUBLIC WORKS					
PROFESSIONAL AND TECHNICAL SERVICES					
PROGRAM—CONSTRUCTION SERVICES					
REVOLVING FUND					
Authority—PC 1982-3/3165, October 21, 1982, TB 784222			Compensation to employees for personal property lost or damaged during the riot at Matsqui Institution, June 1981—		
Compensation for loss of wages as a result of a misinterpretation of General Labour & Trades Agreement—			Currie K	5	121
Sturgeon Lake School	Statutory	15,346	Hartvikson W J	5	246
			Lewis C	5	224
			Shen J C	5	120
			Telawsky G	5	101
MARINE PROGRAM					
Authority—PC 1982-6/3361, November 11, 1982, TB 784326			Compensation for personal property damaged by escaped inmates—		
Compensation for damages as a result of dredging operations on Miramichi River, New Brunswick—			Cox, Mr & Mrs H	5	1,000
Breau E	25	1,791	Compensation for damages to motor vehicle—		
Clark L	25	1,648	Guy Filiatreault Inc	5	414
Collette L	25	600	Sundry payments, each under \$100 (48)	5	1,939
Manuel A	25	150			6,433
Martin H	25	450	National Parole Board		
Martin N	25	1,800	Authority—Deputy Head approval		
McIntyre A	25	600	Sundry payments, each under \$100 (4)	15	84
McIntyre D	25	1,200	Royal Canadian Mounted Police		
Murdock W	25	1,502	Authority—PC 1974-4/1946, September 2, 1974		
Richard V	25	1,242	Compensation for damage to real property—		
Robichaud N	25	600	Ben-N-Don Contracting Ltd	20	478
		11,583	Benard M	20	133
			Bishop E	20	150
LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
Authority—TB 783359, July 15, 1982 and TB 787040, March 24, 1983			Brown A	20	120
Compensation for education costs of children residing at Rivers, Man. Federal Property—			Canada Mortgage & Housing	20	185
Rolling River School Division	40	178,637	Capo Realty Service Inc	20	110
		205,566	Clark K	20	300
			Clark M	20	201
			Clubb B	20	116
			Colford T	20	290
			Compagnie 103580 Canada Inc	20	335
			Conway K	20	337
			Country Road Contracting Co Ltd	20	124
			Ellis D	20	125
			Fanos M P	20	450
			Feraude R D	20	147
			Gaumont M & Dupont M	20	410
			Galox Painting	20	238
			Gordon S A	20	164
			Hadikin N	20	100
			Hiney W L	20	110
			Hotel Meridien de Montreal	20	282
			Immeubles Lancot & Lelievre Inc	20	250
			Jacobson & Greiner Ltd	20	125
			Jean R J D	20	180
			Klink H	20	170
			Leatham D	20	320
			Manor R	20	205
			Methat R	20	163
			Monk B	20	416
			Mustang Motel	20	151
			Nassicotte G	20	315
			North American Lumber Ltd	20	244
			Phasey C L	20	250
			Rainbow Investments Ltd	20	193
			Roberts Projects Limited	20	185
			Ross L	20	125
			Sansoucy Y	20	245
			Theara C	20	644
			Thompson J	20	150
			Ukrainetz M	20	183
			Winters G	20	203
			Yellow Rose Motel	20	110
			Compensation for loss or damage to personal clothing—		
			Carter C A	20	140
			Clarke J H	20	121
			Dunn D	20	136
			Jasoh K	20	140
			Massey E	20	141
			Penner R	20	184
			Zalitis	20	100
			Compensation for loss or damage to personal property—		
			Bouchta D G	20	100
			Chausse	20	238
SOLICITOR GENERAL					
Correctional Service					
Compensation to employees for damage to or loss of personal property during the performance of duty—					
Choquette J F	5	112			
Dosanji K	5	212			
Graveline C	5	150			
Hughes G E	5	162			
Kenney N	5	134			
Laveault J P	5	115			
Lavigne G	5	142			
Lorrain D	5	250			
Mooney A	5	373			
Ouellette R	5	117			
Perreault Y	5	150			
Sutherland T	5	151			
Wessely F	5	200			

Ex gratia payments—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
<i>Authority—PC 1974-4/1946, September 2, 1974—Concluded</i>			<i>Authority—PC 1982-4/2061, July 8, 1982, TB 783426</i>		
Cole E W	20	154	Compensation of an amount equal to the difference between the rate of premiums which should have been deducted under the Ontario Blue Cross Plan and the incorrect rate actually deducted—		
Gorrill E	20	100	Baker I	1	112
Johnson R	20	163	Sundry payments, each under \$100 (2)	1	54
Lakes L	20	140	Cheque issued and cashed to and for wrong payee, Cheque No 614-3252912 dated November 6, 1981—		
Lewis R	20	236	Creamer A/Cormier	1	220
Millard C R	20	250			4,786
O'Connor M	20	105			
Robinson D	20	150			
Suchar K	20	180			
Towsley E	20	179			
Vavera J	20	242			
York L L	20	165			
Compensation for damage or loss to eyeglasses—			SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Evans R D	20	144	<i>Authority—TB Administrative Policy Manual Chapter S325</i>		
Morgan J W	20	119	Loss of suitcase—		
Pothier J S J P	20	125	Heslop W	Statutory	100
Ross K	20	125	Sundry payment under \$100 (1)	Statutory	25
Tettamanti D	20	118			125
Compensation for damages to vehicles—					
Allstate	20	487	Statistics Canada		
Associated Financial Services Ltd.	20	388	<i>Authority—Legal services</i>		
Berg K A	20	359	Settlement of claim as a result of a dog attack during the 1981 Census—		
Canadian Surety Co	20	107	Willms E	15	163
Demers G E	20	3,100	Sundry payments, each under \$100 (4)	15	117
General Insurance Co	20	460			280
Gillingham D	20	443			5,191
Hirst R A	20	225			
Hunt L	20	212			
Insurance Corporation of British Columbia	20	586			
Jenkins J	20	431			
Kelly H	20	500			
Labrador Leasing	20	500			
Loder A	20	390			
Martin M	20	250			
Patry R	20	215			
Quayle R	20	103			
Royal Insurance Co	20	1,376			
Simmons S W	20	102			
Steele R	20	366			
Symes E	20	731			
Compensation for use of vehicle—					
Gorman C	20	244			
Compensation for damage to household effects—					
Fender L J	20	145			
Compensation for damage to windshield—					
Tolley K	20	194			
Compensation for towing and storage charges—					
Osborne K	20	115			
Compensation for use of equipment during an investigation—					
Hembroff R	20	149			
Compensation for sale of Force property—					
Stamp Black of Regina	20	250			
Compensation for personal injury					
Bonnell R A, in trust	20	1,500			
Sundry payments, each under \$100 (209)	20	8,565			
		36,220			
		42,737			
SUPPLY AND SERVICES					
SERVICES PROGRAM					
<i>Authority—PC 1982-6/3635, November 25, 1982, TB 784571</i>			<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
Compensation in lieu of salary for the period November 1, 1981 to February 16, 1982—			Payment for damage to personal effects—		
Vincent L	1	3,766	Anderson T J	10	1,000
<i>Authority—PC 1982-5/3047, September 30, 1982, TB 782833</i>			Callagher R J	10	1,000
Compensation representing Supplementary Death Benefit contributions from January 1955 until September 1980—			Corkum R	10	1,000
Charpentier A	1	634	Drake P	10	361
			Duck J F	10	135
			Elliott L	10	140
			Gover M F	10	104
			Hart J	10	538
			Hillier F	10	927
			Joudrey N J	10	474
			McKenna J	10	500
			McMenemy W	10	170
			Peddle W	10	416
			Pilote M	10	196
			Power G	10	271
			Ship's Canteen	10	1,000
			Squires W	10	483
			Tanner M S C	10	1,000
			Thompson G	10	172
			Vincent A	10	200
			Young R	10	253
			Payment for loss of personal effects—		
			Frowley R H and M	10	200
			Miller R J	10	188
			Payment for fish net damage—		
			Bradford Bower and Lester Thorburn	10	354
			Leonard F	10	713
			Payment for fishing gear damage—		
			Bower L W	10	995
			Darragh C	10	386
			Sundry payments, each under \$100 (34)	10	1,880
					15,056

Ex gratia payments—Concluded

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
TRANSPORT—Concluded					
AIR TRANSPORTATION PROGRAM			VETERANS AFFAIRS		
Authority—PC 1974/4 1946 September 3, 1974			VETERANS AFFAIRS PROGRAM		
Payment for damage to personal effects—			Authority—PC 1982-8/3635		
Germain R	45	160	Registration of land parcel on behalf of N E Krohn	1	551
Compensation for damage to personal effects—			WAR VETERANS ALLOWANCE BOARD PRO-		
Nevin M	45	211	GRAM		
Authority—TB 774383 March 19, 1981			Sundry payment under \$100 (1)	10	31
Payment of property taxes on 11 properties expropriat-					582
ed for new Toronto Airport Site—					
Town of Pickering	50	6,173			
Authority—TB 784492 October 15, 1982					
Payment for loss of personal effects—					
Wiebe M A	45	620			
Authority—TB 784112 September 3, 1982					
Payment for loss of petty cash—					
Fisher S	45	150			
Sundry payments, each under \$100 (13)	45	464			
		7,778			
		22,874			

(1) Paid in 1981-82.

Federal Court awards

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
ENERGY, MINES AND RESOURCES			LABOUR		
MINERALS AND EARTH SCIENCES PROGRAM			Department		
<i>Authority—Federal Court Award No T-504-80</i>			<i>Authority—Federal Court Award No T-5145-80, February 3, 1982</i>		
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Warspite, Alta—Gulinsky D.....	40	21,440	Award for improper lay-off from employment—Eaton J K.....	1	1,590
Atomic Energy Control Board			NATIONAL REVENUE		
<i>Authority—Federal Court Award No T 3945-81, August 14, 1981</i>			Customs and Excise		
Settlement for costs as a result of the interim interlocutory injunction restraining the Atomic Energy Control Board, Her Majesty the Queen as represented by the Minister of National Defense and the Minister of Energy, Mines and Resources from transporting to and storing at, Canadian Forces Base Borden, soil contaminated with radioactive material—Messrs Stewart and Esten, in trust.....	Statutory	5,000	<i>Authority—Federal Court Award No T-1050-78</i>		
		26,440	Kerfoot and Company, in trust (details shown under damage claims)—Kokotailo R R.....	Statutory	3,287
			<i>Authority—Supreme Court of Canada</i>		
			Supreme Court costs awarded with respect to the Excise Tax Act—Royal Bank of Canada		
			Tory Deslauriers & Binnington, in trust.....	Statutory	670
					3,957
FINANCE			Taxation		
Auditor General			Federal Court Costs awarded with respect to the Income Tax Act—		
<i>Authority—Federal Court Award No T-8226/82</i>			<i>Authority—Federal Court of Canada No T-5176-79, A-599-81</i>		
Settlement as a result of a motor vehicle accident involving Crown vehicle at Ottawa, Ont—Perley-Robertson Panet Hill and McDougall, in trust.....	15	4,000	Aikins, MacAulay and Thorvaldson—Cival H.....	Statutory	5,000
			<i>Authority—Federal Court of Canada No T-329-74</i>		
			Stikeman, Elliott, Roberts and Bowman—Hunter Douglas Limited.....	Statutory	32,748
FISHERIES AND OCEANS			<i>Authority—Federal Court of Canada No T-1093-78</i>		
Department			Wolchock, Levine, Levene, Ludwig and Golub—Ans N K.....	Statutory	1,052
Awards and payments of claims by each of the following Fisheries Companies for compensation for the loss of their business by reason of the Freshwater Fish Marketing Act—			<i>Authority—Federal Court of Canada No T-473-82</i>		
<i>Authority—Federal Court Award No T-358-75, October 3, 1978</i>			Simkin, Gallagher, in trust—Patterson M J.....	Statutory	1,300
Sydney G and Halter O C, in trust.....	Statutory	149,278	<i>Authority—Federal Court of Appeal No T-3595-76, A-474-80</i>		
Aikens, MacAuley & Thorvaldson, in trust—re:Manitoba Fisheries Ltd.....	Statutory	73,694	Spur Oil Limited.....	Statutory	16,577
Awards and payments for damages suffered after commencement of excavation work undertaken by the Crown—			<i>Authority—Federal Court of Appeal No T-1974-80</i>		
<i>Authority—Federal Court Award No T-514-80, May 3, 1982</i>			Goodman and Goodman—CFTO TV Limited.....	Statutory	1,545
Murray Harbour Seafoods Inc.....	Statutory	57,614	<i>Authority—Federal Court of Appeal No A-349-80</i>		
Award as per Court judgement—			McMillan, Binch—Pongratz A J.....	Statutory	3,000
<i>Authority—Federal Court Award No T-1420-75 dated May 10, 1982</i>			<i>Authority—Federal Court of Appeal No T-4471-80</i>		
Gordon H E in trust—re: Bodner Fish Distribution Ltd.....	Statutory	28,164	Colvin, Alton and MacDonald—Sills B D.....	Statutory	2,571
Awards and services rendered—			<i>Authority—Supreme Court of Canada No 16964</i>		
<i>Authority—Legal services</i>			Soloway, Wright, Houston, Greenberg, O'Grady, Morin—Cranswick J E.....	Statutory	779
re: Moore, Wright and Mowatt			<i>Authority—Federal Court Award No T-1929-82</i>		
Robertson & Company.....	Statutory	550	Rath, Oledzki, Johnson—Shragge S.....	Statutory	10,224
		309,300	<i>Authority—Federal Court Award No T-1513-78, December 2, 1982</i>		
			Portrait Centre Limited.....	Statutory	11,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			<i>Authority—Federal Court Award No T-1598-78</i>		
INDIAN AND INUIT AFFAIRS PROGRAM			Wright G B.....	Statutory	428
<i>Authority—Federal Court judgement No T-903-77, December 9, 1982</i>			<i>Authority—Federal Court Award No T-4260-79</i>		
Department of Regional Economic Expansion.....	Statutory	124,000	Spiegel and Kravetz—Prussick D.....	Statutory	445
Arcon Systems Manufacturing Ltd.....	Statutory	63,404	<i>Authority—Federal Court Award No T-5979-79</i>		
		187,404	Gillespie C J.....	Statutory	114
			<i>Authority—Federal Court Award No A-164-80, A-165-80</i>		
JUSTICE			Monet, Hart, Saint-Pierre and DesMarais—Leclerc C		
ADMINISTRATION OF JUSTICE PROGRAM			Lemay G E.....	Statutory	6,654
<i>Authority—Supreme Court of Canada 16-353 October 4, 1982—</i>					
Judgement against the crown in the matter of a claim for reimbursement of respondent's bill of cost—Borowski J.....	Statutory	20,380			

Federal Court awards—Concluded

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL REVENUE—Concluded					
Taxation—Concluded			PUBLIC WORKS		
Authority—Federal Court Award No T-395-80, T-396-80			ACCOMMODATION PROGRAM		
Giffin, Pensa—			Authority—Federal Court Award No T-4179-78, July 16, 1982		
Carruthers E			Judgment from the Associate Chief Justice James Jerome in settlement of Rideau Club Expropriation—		
Carruthers J	Statutory	11,346	Ottawa	Statutory	8,717,627
Authority—Federal Court Award No T-941-80					
Meighan, Haddad and Company—			SECRETARY OF STATE		
Portage Tax Service			Public Service Commission		
Hooper W R			Authority—Supreme Court decision		
Robinson G P	Statutory	887	Payment for costs when the application for leave to appeal and for a stay of execution if leave is granted was dismissed with costs—		
Authority—Federal Court Award No T-1788-80 January 17, 1983			Wright M W	50	353
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson—					
Elworthy G B	Statutory	8,113	SOLICITOR GENERAL		
Authority—Federal Court Award No T-2016-80, July 20, 1982			Correctional Service		
Pappas S G—			Authority—Federal Court Award No T-8961-82		
Pappas, Estate of George	Statutory	2	Payment of court costs for defence on inmate M McLeod—		
Authority—Federal Court Award No T-4540-80, T-268-81, January 15, 1982			Correctional Law Project	Statutory	584
Stikeman, Elliott, Robarts and Bowman—			National Parole Board		
Kasper H	Statutory	1,861	Authority—Federal Court Award No A-583-76, October 8, 1983		
Authority—Federal Court Award No T-1926-80, A-300-81			Settlement as a result of a pardon revocation appeal—		
McDonald and Hayden—			Proulx M	15	1,390
Arnos R D	Statutory	2,318			
Authority—Federal Court Award No A-162-81, May 4, 1982					
Fraser and Beatty—			TRANSPORT		
Timagami Financial Services Limited	Statutory	1,752	MARINE TRANSPORTATION PROGRAM		
Authority—Federal Court Award No T-878-81, T-879-81, T-880-81, T-881-81, T-882-81, T-877-81 and T-883-81			Authority—Federal Court judgement No T-397-81, March 7, 1983		
Birnie, Sturrock and Bowden, in trust—			Short W C	Statutory	1,100
Coast Finance Limited			Thompson, Stewart & Murdoch (details shown under damage claims)		
Southside Car Market Limited	Statutory	3,150			
Southside Datsun Limited					
Authority—Federal Court Award No T-5887-81					
Bishop and McKenzie, in trust—					
Lawson M	Statutory	702			
		123,568			
		127,525			

Nugatory payments

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
CONSUMER AND CORPORATE AFFAIRS			Taxation		
Department			<i>Authority—TB 782835, June 10, 1982</i>		
Settlement of claim regarding wrongful dismissal of a government employee—			Compensation for losses suffered in the delay in processing retirement benefits—		
Aikins, N J Sudbury Ont	1	10,665	Muxlow W J	5	2,500
Sundry payment under \$100 (1)	1	14	Sundry payment under \$100 (1)	5	12
		<u>10,679</u>			<u>2,512</u>
					<u>2,842</u>
EMPLOYMENT AND IMMIGRATION			PUBLIC WORKS		
EMPLOYMENT AND INSURANCE PROGRAM			ACCOMMODATION PROGRAM		
Sundry payments, each under \$100 (2)	10	35	<i>Authority—Departmental</i>		
		<u>35</u>	Lease Surrender Agreement—51 University Avenue—		
			Pickard W W	10	7,000
			Sundry payment under \$100 (1)	10	31
					<u>7,031</u>
ENVIRONMENT			MARINE PROGRAM		
ENVIRONMENTAL SERVICES PROGRAM			<i>Authority—TB 783675, June 22, 1982</i>		
<i>Authority—Departmental</i>			Payment for repairing damage to submarine cable between Metlakatla and Digby Island near Prince Rupert, BC—		
Payment for past benefits which the government failed to deduct on behalf of the employee—			BC Hydro and Power Authority	20	68,456
Marriner D	5	1,213			<u>75,487</u>
<i>Authority—Legal services</i>					
Payment for damages to an automobile as the result of an accident with a government vehicle—					
The Home Insurance Company Halifax NS	5	458			
		<u>1,671</u>			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			SOCIAL DEVELOPMENT		
INDIAN AND INUIT AFFAIRS PROGRAM			<i>Authority—Conflict of interest Guidelines for Ministers of the Crown, April 28, 1980</i>		
<i>Authority—Order in Council PC 1961/1467, October 17, 1961</i>			Reimbursement of costs for establishing, maintaining, administering and discharging a Trust to comply with Government Policy—		
Payment of cheque due to enfranchisement in error—			Austin J	1	3,091
Latulippe E K	5	4,650	Croll J R	1	1,057
<i>Authority—Indian Act</i>					<u>4,148</u>
Savings account closed in error—					
Potts L	5	138			
		<u>4,788</u>			
INDUSTRY, TRADE AND COMMERCE			SUPPLY AND SERVICES		
TOURISM PROGRAM			Statistics Canada		
<i>Authority—TB 782642, May 18, 1982</i>			<i>Authority—Legal services</i>		
Payment of charges relating to the cancellation of the Federal-Provincial Conference on Tourism—			Settlement of claim for damage to personal clothing caused by office furniture—		
The Eldorado Hotel	45	660	Wargon S	15	105
Trans North Turbo Air	45	3,021	Sundry payments, each under \$100 (3)	15	195
Whitehorse Travel Lodge	45	2,940			<u>300</u>
		<u>6,621</u>			
NATIONAL REVENUE			TRANSPORT		
Customs and Excise			AIR TRANSPORTATION PROGRAM		
<i>Authority—Section 21.15 of program management contract</i>			<i>Authority—Departmental</i>		
Payment in reimbursing employee for scheduled vacation costs which were cancelled due to departmental requirements	1	330	Security Deposit interest—		
			R E O'Brian Ltd.	45	2,896
			Payment for damage of vehicle—		
			Les prévoyants du Canada	45	168
			<i>Authority—Legal services</i>		
			Payment for damage of personal effects—		
			Bernier S	45	126
			Sundry payment under \$100 (1)	45	31
					<u>3,221</u>

SECTION 35

**1982-83
PUBLIC ACCOUNTS**

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province

CONTENTS

	<i>Page</i>
Miscellaneous payments by province	35.3
Federal-provincial shared-cost programs by province	35.8

MISCELLANEOUS PAYMENTS BY PROVINCE
FINANCE

Fiscal transfer payments

Provinces and territories	Statutory subsidies	Fiscal equalization	1971 Undis- tributed income	Reciprocal taxation	Public utilities	Youth allowance recovery	Total
	\$	\$	\$	\$	\$	\$	\$
Newfoundland	9,729,890	535,307,000	773	10,060,052	13,664,522		568,762,237
Prince Edward Island	665,759	123,583,000		4,084,721	880,809		129,214,289
Nova Scotia	2,242,278	616,572,000		25,669,887			644,484,165
New Brunswick	1,810,870	546,380,000		14,013,484			562,204,354
Quebec	4,783,544	3,082,626,000	206,651	43,606,739	3,771,953	(225,300,876)	2,909,694,011
Ontario	6,052,143		1,104,617	59,957,442	(14,191,874)		52,922,328
Manitoba	2,171,250	479,795,000	12,817		163,850		482,142,917
Saskatchewan	2,140,676	(117,133,000)			35,203		(114,957,121)
Alberta	3,623,693		44,823		130,900,623		134,569,139
British Columbia	2,537,771		4,584		6,694,803		9,237,158
Northwest Territories					(28,016)		(28,016)
Yukon Territory					(281,545)		(281,545)
	35,757,874	5,267,130,000	1,374,265	157,392,325	141,610,328	(225,300,876)	5,377,963,916

LABOUR

Government Employees Compensation

Payments of compensation respecting Government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation (CBDC) who contracted silicosis prior to acquisition by the Corporation

	\$
Net expenditures <i>re</i> employment injury claims for public service employees	17,213,429*
Federal Government's net share of administration expenses of provincial boards	4,406,347
Merchant seamen compensation	10,117
Total net expenditures	21,629,893

* Includes \$10,666 compensation to Quebec casual employees TB 1979-29 dated August 24, 1979.

Compensation and Administration Expenses

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workmen's compensation boards from funds advanced by the federal government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the Worker's Compensation Board (WCB) of Alberta. Details of transactions resulting in the above-mentioned expenditures follow:

Provinces	Compensation payments	Adminis- tration expenses	Total payments
	\$	\$	\$
Newfoundland	344,137	64,050	408,187
Prince Edward Island	148,326	29,116	177,442
Nova Scotia—Federal	1,529,020	458,039	1,987,059
Nova Scotia—CBDC	9,379,181	1,356,232	10,735,413
Nova Scotia—CBDC (Section 9a)	2,517,558	331,452	2,849,010
Nova Scotia—Old Silicosis	607,370		607,370
New Brunswick	532,685	124,703	657,388
Quebec	5,532,952	898,642	6,431,594
Ontario	7,077,347	1,512,432	8,589,779
Manitoba	517,489	129,360	646,849
Saskatchewan	1,045,228	263,936	1,309,164
Alberta	1,850,648	533,965	2,384,613
British Columbia	2,320,843	595,267	2,916,110
Payments respecting locally engaged employees outside Canada	8,915		8,915
Supplementary compensation to certain widows and dependent children of seamen	10,117		10,117
Compensation to Quebec casual employees TB 1979-29	10,666		10,666
Reimbursement made to WCB for overpayments of compensation	2,685		2,685
Excess monies paid to claimants (subrogation cases)	312,070		312,070
Salary recovered and returned to other government departments (subrogation cases)	68,878		68,878
Legal, medical, professional expenses (subrogation cases)	16,620		16,620
	33,832,735	6,297,194	40,129,929
<i>Less: recoveries</i>			
Administration expenses recovered from Crown agencies		1,890,847	1,890,847
Claim costs recovered from Crown agencies	15,856,317		15,856,317
Recoveries from responsible third parties (subrogation)	750,187		750,187
Overpayments of compensation recovered from claimants	2,685		2,685
	16,609,189	1,890,847	18,500,036
Net expenditures	17,223,546	4,406,347	21,629,893

NATIONAL HEALTH AND WELFARE

Payments under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (in thousands of dollars)

Provinces and territories	Hospital insurance	Medical care	Extended health care services	Total 1982-83
Newfoundland	61,968	21,337	17,707	101,012
Prince Edward Island	13,941	4,801	3,948	22,690
Nova Scotia	97,806	33,673	27,610	159,089
New Brunswick	78,524	27,035	22,280	127,839
Quebec	441,087	151,868	221,009	813,964
Ontario	956,064	329,174	288,079	1,573,317
Manitoba	120,617	41,526	34,015	196,158
Saskatchewan	121,012	41,662	31,770	194,444
Alberta	224,723	77,372	81,785	383,880
British Columbia	281,718	96,994	94,413	473,125
Total provinces	2,397,460	825,442	822,616	4,045,518
Northwest Territories	6,501	2,240	1,712	10,453
Yukon Territory	2,426	836	870	4,132
Total	2,406,387	828,518	825,198	4,060,103

Effective April 1, 1977, the federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which are estimated at \$4.0 billion in 1982-83, together with the payment of a predetermined base amount of cash (as shown above) escalated on the basis of growth of the gross national product and population.

Payments under the Canada Assistance Plan (in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (-)
	1983	1982	
Newfoundland	65,958	59,462	6,496
Prince Edward Island	18,333	16,181	2,152
Nova Scotia	86,469	70,748	15,721
New Brunswick	107,686	89,954	17,732
Quebec ⁽¹⁾	807,828	678,675	129,153
Ontario	742,252	618,661	123,591
Manitoba	91,753	84,743	7,010
Saskatchewan	119,892	87,034	32,858
Alberta	305,660	239,748	65,912
British Columbia	473,711	341,441	132,270
Total provinces	2,819,542	2,286,647	532,895
Northwest Territories	10,115	8,581	1,534
Yukon Territory	2,650	2,393	257
Total	2,832,307	2,297,621	534,686

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

⁽¹⁾ The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for special welfare programs of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

(in thousands of dollars)	1982-83	1981-82
Cash payments	807,828	678,675
5 tax abatement units (estimated value)	358,115	314,300
	1,165,943	992,975

Summary of payments under the Family Allowances Act

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1979	3,611	7,011	2,093
1980	3,631	6,915	1,726
1981	3,645	6,826	1,851
1982	3,642	6,733	2,020
1983	3,642	6,672	2,231

Federal family allowances are paid in respect of children under the age of 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. However, for the years 1983 and 1984 indexation will be limited to a total of 6% in 1983 and 5% in 1984. The federal monthly rate of family allowances per child was \$26.91 in 1982 and \$28.52 in 1983. Special allowances were \$37.65 a month in 1982 and \$41.87 a month in 1983.

A provincial government may request the federal government to vary the family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1983, there were 3,641,998 families and agencies receiving an average of \$53.00 on behalf of 6,671,966 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1982 Child Tax Credit is \$343.00 per child. The total credit payable is reduced by 5% of family income above \$26,330. The first payments under the Child Tax Credit program provided by amendments to the Income Tax Act in December 1978 were made in 1979 on the basis of the combined net income of the parents in the 1978 taxation year. Payments applicable to taxation years 1980, 1981 and 1982 made from April 1, 1982 to March 31, 1983 amounted to \$16,250,754, \$804,437,441 and \$104,800 respectively, a total of \$820,822,995.

NATIONAL HEALTH AND WELFARE—Continued

Details of payments under the Family Allowances Act

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1983			Year ended March 31, 1982		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	98	199	66,294	98	203	61,262
Prince Edward Island	18	37	12,170	19	38	11,264
Nova Scotia	130	240	79,920	130	244	73,741
New Brunswick	111	210	69,626	111	213	64,260
Quebec	956	1,691	573,537	966	1,727	513,007
Ontario	1,268	2,294	763,545	1,270	2,316	699,446
Manitoba	150	291	96,413	150	292	87,851
Saskatchewan	145	291	96,238	144	292	87,364
Alberta	354	668	223,181	345	656	195,214
British Columbia	399	724	240,528	397	725	217,954
Total provinces	3,629	6,645	2,221,452	3,630	6,706	2,011,363
Northwest Territories	9	20	6,633	8	19	5,893
Yukon Territory	4	7	2,509	4	8	2,264
Total	3,642	6,672	2,230,594	3,642	6,733	2,019,520

Summary of payments under the Old Age Security Act

(in millions of dollars)

	Year ended March 31				
	1983	1982	1981	1980	1979
Old age security pension	7,005	6,140	5,322	4,679	4,131
Guaranteed income supplement	2,416	2,242	1,918	1,495	1,234
Spouse's allowance	222	203	178	146	126
	9,643	8,585	7,418	6,320	5,491

A full or partial basic old age security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have no other income apart from the old age security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is between 60 and 65 years of age and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the guaranteed income supplement.

Effective from November 1979, the spouse's allowance may continue to be paid, following the death of the pensioner spouse, until the surviving spouse reaches age 65 or remarries, provided the allowance was payable for the month in which the pensioner died. Entitlement is based on the surviving spouse's income only.

All benefits under the Old Age Security program are subject to change in January, April, July and October of each year based on increases in the consumer price index. A recent amendment to the Old Age Security Act limits increases in the basic old age security pension during 1983 to no more than 6 percent and during 1984 to no more than 5 percent or in either year by the increase in the consumer price index, should it be lower. Adjustments are made at the beginning of each quarter using 25% of the annual percentage increase. Combined OAS/GIS benefits will continue to be increased by the change in the consumer price index.

The benefits in effect as at April 1, 1983 were as follows:

Monthly benefits	\$
OAS (basic)	254.13
GIS (maximum)	255.13
Single person or a married person whose spouse is not in receipt of OAS or SPA married couple, both pensioners—Each	196.70
Spouse's allowance (maximum)	450.83

In March 1983, there were 2,425,685 old age security pensioners, of whom 1,250,852 or 52% were also receiving a supplement; the average supplement paid was \$169.36. In addition there were 87,524 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance was \$227.03.

NATIONAL HEALTH AND WELFARE—Concluded

Details of payments under the Old Age Security Act

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1983		Year ended March 31, 1982	
	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	50	225,227	48	199,587
Prince Edward Island	16	68,688	16	61,651
Nova Scotia	101	416,236	99	370,871
New Brunswick	77	323,987	76	287,381
Quebec	619	2,538,058	604	2,246,070
Ontario	910	3,296,632	890	2,940,626
Manitoba	129	493,765	127	445,197
Saskatchewan	124	474,643	122	426,706
Alberta	171	647,656	167	578,441
British Columbia	312	1,141,972	304	1,017,090
Total provinces	2,509	9,626,864	2,453	8,573,620
Northwest Territories	1	6,726	1	5,907
Yukon Territory	1	3,140	1	2,749
International	2	6,304	1	3,034
Total	2,513	9,643,034	2,456	8,585,310

* Includes recipients of spouse's allowance.

** Includes old age security, guaranteed income supplement and spouse's allowance.

Details of New Horizons payments

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1983		Year ended March 31, 1982	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	42	246	56	244
Prince Edward Island	16	86	21	83
Nova Scotia	103	555	86	493
New Brunswick	80	444	78	450
Quebec	585	3,361	513	3,321
Ontario	552	4,405	513	4,146
Manitoba	83	637	78	617
Saskatchewan	199	709	190	678
Alberta	139	840	141	835
British Columbia	232	1,451	212	1,485
Total provinces	2,031	12,734	1,888	12,352
Northwest Territories			2	29
Yukon Territory				
Total	2,031	12,734	1,890	12,381

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

REGIONAL ECONOMIC EXPANSION

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for; programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs

	\$
Grants	158,300
Contributions—Development opportunity initiatives:	
Newfoundland	22,722,838
Nova Scotia	26,273,702
New Brunswick	29,127,000
Quebec	30,212,680
Ontario	19,241,862
Manitoba	11,834,334
Saskatchewan	15,487,600
Alberta	7,015,475
British Columbia	8,921,988
Northwest Territories	18,886
Yukon Territory	1,678,828
	172,535,193

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:

Industrial incentives:	
Newfoundland	4,385,649
Prince Edward Island	1,604,735
Nova Scotia	9,596,037
New Brunswick	9,213,156
Quebec	87,113,073
Ontario	6,319,714
Manitoba	16,038,553
Saskatchewan	3,219,276
Alberta	3,606,001
British Columbia	1,330,004
Northwest Territories	9,686
Yukon Territory	5,251
	142,441,135

Comprehensive rural area development programs:	
Prince Edward Island comprehensive development plan	17,197,922

	\$
Agricultural and Rural Development Act	
Special ARDA:	
Manitoba	2,620,840
Saskatchewan	2,700,521
British Columbia	2,565,800
Northwest Territories	1,078,427
Yukon	688,980
	9,654,568
PFRA capital projects:	
Manitoba	1,015,970
Saskatchewan	1,952,795
Alberta	2,519,053
	5,487,818
Program and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Industrial opportunity studies	1,000,000
Newfoundland development corporation	268,650
Summer youth employment program	632,264
Atlantic provinces management training agreement	119,206
Atlantic provinces physical distribution advisory services	100,000
	2,120,120
Total—Vote 10	349,595,056

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE

Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Adverse weather guaranteed loans defaults				
Aid to universities for expansion or enlargement to existing veterinary teaching facilities				
Contributions for rabies				5
Contributions to 4-H clubs	9 10 (1)	7 5 (1)	13 11 (1)	7 5 (1)
Crop damage migratory birds				
Crop insurance	16 9 77	985 1,105 6,072	229 200 1,460	463 505 1,488
Federal-provincial agricultural development subsidiary agreements	2,914		118	6,012
Fodder transportation assistance	2,914		118	6,012
Freight on livestock shipments to and from the Royal Winter Fair, Toronto		7 7 (1)	4 3 (1)	1 2 (1)
Storm damage assistance to the greenhouse growers				
Departmental total	2,939 19 2,991	999 1,117 6,072	364 214 1,578	6,483 512 7,505
CONSUMER AND CORPORATE AFFAIRS				
Metric program	52 73 214	30 28 119		70 51 267
Departmental total	52 73 214	30 28 119		70 51 267
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower		4	38	1
Cooperative education		796	852	539
New employment expansion and development	56 2,629	36 279	271 2,373	9 305
Departmental total	2,629 2,685	279 1,111	2,373 3,496	305 924
ENERGY, MINES AND RESOURCES				
Aeromagnetic survey	(2)	30		69
Alberta oil sands technology and research authority				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	107				17	124			124 ⁽¹⁾
1,065	3,094		2,633			2,633			2,633
1	92	3	2,879			7,038			7,038 ⁽¹⁾
	122	1				96			96
124	1,083	21	18	1		123			123
	89	28	33	38	16	240			240
	62 ⁽¹⁾	23 ⁽¹⁾	25 ⁽¹⁾	28 ⁽¹⁾	12 ⁽¹⁾	181 ⁽¹⁾			181 ⁽¹⁾
		91	359	347		797			797
		194	166	234		594			594
		955	2,467	2,423		5,845			5,845
	31,904	13,012	56,003	37,111	2,468	142,191			142,191
25,457	15,982	11,235	52,867	31,818	2,129	115,850			115,850
	105,396	82,206	324,674	203,047	15,850	765,727			765,727
2,497		885			4,227	16,653			16,653
2,497		885			4,227	16,653			16,653
	153	1,364	911			2,428			2,428
	153	1,364	911			2,428			2,428 ⁽¹⁾
21	5	32	11	29		110			110
18 ⁽¹⁾	3 ⁽¹⁾	31 ⁽¹⁾	6 ⁽¹⁾	24 ⁽¹⁾		94 ⁽¹⁾			94 ⁽¹⁾
	21					21			21
	68					68			68 ⁽¹⁾
2,519	32,090	14,051	56,406	37,525	6,711	160,087			160,087
18	16,343	12,848	56,608	32,104	2,141	121,924			121,924
29,143	109,901	85,431	330,949	205,471	20,094	799,135			799,135
118		82	55	113	105	625	21	21	667
358		82	45	135	178	510	35	35	545
		201	201	541	560	2,342	63	99	2,504
118		82	55	113	105	625	21	21	667
358		82	45	135	178	510	35	35	545
		201	201	541	560	2,342	63	99	2,504
255	373	87	13		8	779			779
5,113	1				5	6			6
	9,086	2,652	2,147	3,464	2,404	27,053			27,053
	1,679		17		161	9			9
	5,554	116	1,666	136	2,047	2,300			2,300 ⁽¹⁾
	5,554	116	1,666	136	2,047	15,105			15,105
255	5,927	203	1,679	136	2,055	15,884			15,884
5,113	1				5	15			15
	16,319	2,768	3,830	3,600	4,612	44,458			44,458
3,893	863	673	479	164	848	7,019	4,961		11,980 ⁽¹⁾
				70		70			70
				160 ⁽²⁾		160			160
				230		230			230

Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENERGY, MINES AND RESOURCES—Concluded				
Canada-Nova Scotia subsidiary agreement			2,903	
			2,903	
Canada-Saskatchewan heavy oil				
Conservation and renewable energy demonstration projects	1,101			2,089
	879			793
	2,943		17	3,357
Energy buses	110	776		211
	164	776		341
Geophysical survey data—Iskwasum, Manitoba				
Manitoba non-renewable mineral resource evaluation				
Newfoundland mineral development program	1,460			
	1,373			
	8,321			
Nova Scotia coal resource evaluation project				
			212	
Nova Scotia mineral development program			931	
			270	
			1,201	
Nova Scotia tidal power			12,500	
			25,000	
Renewable energy development program				
		4,480		
Study of quaternary geology of New Brunswick				53
				53
Atomic Energy Control Board				
Departmental total	2,671	776	3,834	2,353
	2,252		12,770	793
	11,428	5,286	29,333	3,820
ENVIRONMENT				
Basse Côte Nord agreement				
Canada/Manitoba beaver co-operative agreement				
Canada/Ontario Great Lakes water quality agreement				
Canada/Saskatchewan subsidiary agreement on the Qu'Appelle Valley				
Climate program with the province of Quebec				
Crop depredation agreement				
Delta project Manitoba				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
						2,903			2,903
						2,903			2,903
			256			256			256
			5,061			5,061			5,061
	1,904	731	392		546	6,763	252	360	7,375
	2,097	373	375		640	5,157	368	198	5,723
9	5,441	1,192	1,288		2,403	16,650	776	675	18,101
		157	368	34	29	1,685			1,685
		56	23	63		142			142
141	130	226	459	128	132	2,497			2,497
		150				150			150
		142				142			142
		292				292			292
		755				755			755
						1,460			1,460
						1,373			1,373
						8,321			8,321
						212			212
						931			931
						270			270
						1,201			1,201
						12,500			12,500
						25,000			25,000
						4,480			4,480
						53			53
						53			53
	1,063		147			1,210			1,210
	5,431 ⁽²⁾		2,353			7,784 ⁽²⁾			7,784 ⁽²⁾
	1,904	1,038	1,016	104	575	14,271	252	360	14,883
	3,160	571	545	223	640	20,954	368	198	21,520
4,043	11,865	3,138	9,640	522	3,383	82,458	5,737	675	88,870
60						60			60
305						305			305
1,220						1,220			1,220
		13				13			13
		10				10			10
		23				23			23
	1,169					1,169			1,169
	1,198					1,198			1,198
	5,400					5,400			5,400
			406			406			406
			681			681			681
542						542			542
462						462			462
1,415						1,415			1,415
		140	316	169		625			625
		142	195	142		479			479
		1,683	3,335	4,012		9,030			9,030
		865				865			865

**Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Continued**
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT—Concluded				
Downtown riverbank acquisition—ARC agreement				
Executive interchange agreement				
Flood risk mapping agreement	58		79	183
	58		63	177 ⁽²⁾
			403	1,066 ⁽²⁾
Forest engineering research institute of Canada				
Forest management subsidiary agreement	9,393		2,030	6,261
	9,040			6,612
	18,433		2,030	12,873
Forestry job creation projects		211	393	270
		211	393	270
Fraser River estuary				
Fraser River flood control agreement				
Holy Trinity Church				
James Bay agreement				
MacKenzie River Basin				
Manitoba mercury				
Montreal area flooding				
Okanagan Basin implementation agreement				
PEI National Park—Purchase of land				
Prairie provinces water board				
Qu'Appelle Valley agreement				
Red River ring dyking				
Sturgeon bank agreement				
Yukon River Basin study				
Departmental total	9,451	211	2,502	6,714
	9,040		63	6,789
	18,491	327	2,826	14,209

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		544				544			544
		358				358			358
		1,374				1,374			1,374
								105 ⁽²⁾	105 ⁽²⁾⁽¹⁾
241	716	251	158			1,686			1,686
300	789	381	140			1,850			1,850
2,674	2,982	1,097	847			9,127			9,127
1,330						1,330			1,330
1,400						1,400			1,400
8,104						8,104		169	8,273
33,509	9,636				5,000	65,829			65,829
24,593	7,018				3,492	50,755			50,755
58,102	16,654				8,492	116,584			116,584
					8,496	9,370		49	9,419
					8,496	9,370		49	9,419
					173	173			173
					309	309			309
					3,995	3,995			3,995
					4,368	4,368			4,368
					49,685	49,685			49,685
			57			57			57
			30			30			30
			87			87			87
65						65			65
48						48			48
179						179			179
			4	18	11	33			33
			38	162	100	300			300 ⁽¹⁾
		74				74			74
		74				74			74
273						273			273
850						850			850
7,463						7,463			7,463
					94	94			94
					348	348			348
					2,490	2,490			2,490 ⁽¹⁾
						116			116 ⁽¹⁾
		61	61	61		183			183
		73	73	73		219			219
		440	440	440		1,320			1,320
			477			477			477
			632			632			632
			6,014			6,014			6,014
		153				153			153
		153				153			153
					777	777			777
								419	419
								86⁽²⁾	86⁽²⁾
								505	505
36,020	11,521	1,236	1,069	230	17,585	86,539		468	87,007
27,958	9,005	964	1,480	233	8,392	63,924		86	64,010
79,157	25,036	5,709	11,442	4,614	70,349	232,160		828	232,988

**Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Continued**
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FISHERIES AND OCEANS				
Accelerated fisheries				
Carnation Creek project				
Construction of foot bridge at Greens Pond, Nfld	4			
Industrial development	58			
Pacific hake flesh quality	5,973	716	2,904	2,060
Prawn survey and shrimp exploration				
Departmental total	4			
	6,031	716	2,904	2,060
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	6,098			
	5,596			
	45,041			
Cree-Kativik school board (James Bay agreement)				
Economic development wildlife agreement				
Fairford bridge				
Forest protection agreement				
Hydro land lines				
Indian policing agreement	41	18	99	
	15 ⁽²⁾	8 ⁽²⁾	88 ⁽²⁾	
	87 ⁽²⁾	120 ⁽²⁾	302 ⁽²⁾	
Jackhead hydro				
James Bay agreement				
Joint school—Indian and Inuit affairs				
Natural resources agreement				
Northeastern Quebec agreement				
Northern flood agreement				
Northern Ontario rival development agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
					699	699			699
					699	699			699 ⁽¹⁾
					7	7			7
					1	1			1
					61	61			61
						4			4
						58			58 ⁽¹⁾
	22					22			22
	102					102			102
915	585	14			482	13,649			13,649
					12	12			12
					12	12			12 ⁽¹⁾
					8	8			8
					1,051	1,051			1,051 ⁽¹⁾
	22				706	732			732
	102				21	123			123
915	585	14			2,305	15,530			15,530
						6,098			6,098
						5,596			5,596
						45,041			45,041
20,996						20,996			20,996
16,402						16,402			16,402
76,071						76,071			76,071
		160				160			160
		141				141			141
		1,705				1,705			1,705
		306				306			306
		306				306			306
	147					147			147
	119					119			119
	1,160					1,160			1,160
		1,578				1,578			1,578
		1,578				1,578			1,578
		411	576	584	716	2,445	118	170	2,733
		286 ⁽²⁾	474 ⁽²⁾	448 ⁽²⁾	529 ⁽²⁾	1,848 ⁽²⁾	7 ⁽²⁾	128 ⁽²⁾	1,983 ⁽²⁾
		1,380 ⁽²⁾	2,926 ⁽²⁾	2,710 ⁽²⁾	2,614 ⁽²⁾	10,139 ⁽²⁾	125 ⁽²⁾	578 ⁽²⁾	10,842 ⁽²⁾
		138				138			138
		138				138			138
8,000						8,000			8,000
8,000						8,000			8,000
17,247						17,247			17,247
		2,614				2,614			2,614
		2,195				2,195			2,195
		13,668				13,668			13,668
	250					250			250
	200					200			200
	3,973 ⁽²⁾					3,973 ⁽²⁾			3,973 ⁽²⁾
2,211						2,211			2,211
2,229 ⁽²⁾						2,229 ⁽²⁾			2,229 ⁽²⁾
4,626 ⁽²⁾						4,626 ⁽²⁾			4,626 ⁽²⁾
		31				31			31
		20 ⁽²⁾				20 ⁽²⁾			20 ⁽²⁾
		51 ⁽²⁾				51 ⁽²⁾			51 ⁽²⁾
	151					151			151
	151					151			151

Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
Roads on and to reserves				
Sioux Lookout roads agreement				
Social services				
Social services—Child care agreement				
Tripartite Indian services				
Departmental total	6,139 5,611 45,128	18 8 120	99 88 302	
INDUSTRY, TRADE AND COMMERCE				
Tourism program	3 17 210	3 144 316	16 148 3,162	11 151 326
Departmental total	3 17 210	3 144 316	16 148 3,162	11 151 326
JUSTICE				
Justice programs ⁽³⁾	753 662 3,396	119 88 770	1,094 956 6,284	934 808 5,076
Departmental total	753 662 3,396	119 88 770	1,094 956 6,284	934 808 5,076
LABOUR				
Data labour information				
Departmental total				
NATIONAL DEFENCE				
Emergency planning	25 38 1,312	81 31 557	226 96 3,154	398 181 2,266
Departmental total	25 38 1,312	81 31 557	226 96 3,154	398 181 2,266
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	65,958 59,462 568,491	18,333 16,181 126,213	86,469 70,748 610,243	107,686 89,954 725,284
Health Resources Fund Act ⁽⁴⁾	30,132	1,805	2,995 36,903	13,174
Hospital Insurance and Diagnostic Services Act	345 415,399	78 79,399	750 628,769	(270) 508,470
Services to young offenders				792 659 4,060

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		903				903			903
		810				810			810
		5,303				5,303			5,303
	9,033					9,033			9,033
	7,400⁽²⁾					7,400⁽²⁾			7,400⁽²⁾
	16,433 ⁽²⁾					16,433 ⁽²⁾			16,433 ⁽²⁾
	12,077					12,077			12,077
	10,349					10,349			10,349
	100,277					100,277			100,277
	5,989					5,989			5,989
	5,634	200				5,834			5,834
	23,922	4,455 ^{(2)(f)}				28,377			28,377
	181					181			181
	174⁽²⁾					174⁽²⁾			174⁽²⁾
	711 ⁽²⁾					711 ⁽²⁾			711 ⁽²⁾
31,207	27,828	6,141	576	584	716	73,308	118	170	73,596
26,631	23,876	3,652	474	448	529	61,317	7	128	61,452
97,944	146,627	28,584	2,926	2,710	2,614	326,955	125	578	327,658
102	113	12	11	60	84	415	5	7	427
327	225	34	24	147	312	1,529	19	26	1,574
1,308	5,492	2,000	218	746	3,301	17,079	103	137	17,319
102	113	12	11	60	84	415	5	7	427
327	225	34	24	147	312	1,529	19	26	1,574
1,308	5,492	2,000	218	746	3,301	17,079	103	137	17,319
7,816	11,718	1,555	1,708	3,367	4,150	33,214	646	288	34,148
7,737	10,680	1,433	1,665	2,967	3,696	30,692	457	115	31,264
48,565	70,477	9,532	9,220	18,507	24,282	196,109	2,618	720	199,447
7,816	11,718	1,555	1,708	3,367	4,150	33,214	646	288	34,148
7,737	10,680	1,433	1,665	2,967	3,696	30,692	457	115	31,264
48,565	70,477	9,532	9,220	18,507	24,282	196,109	2,618	720	199,447
				10		10			10
				10		10			10 ^(f)
				10		10			10
				10		10			10
919	372	439		306		2,766	116		2,882
525	716	161	110	195	240	2,293	70	66	2,429
17,965	22,580	3,695	2,762	6,784	7,606	68,681	466	165	69,312
919	372	439		306		2,766	116		2,882
525	716	161	110	195	240	2,293	70	66	2,429
17,965	22,580	3,695	2,762	6,784	7,606	68,681	466	165	69,312
807,828	742,252	91,753	119,892	305,660	473,711	2,819,542	10,115	2,650	2,832,307
678,675	618,661	84,743	87,034	239,748	341,441	2,286,647	8,581	2,393	2,297,621
3,018,977	5,400,483	745,996	752,450	1,592,041	2,699,263	16,239,441	60,218	13,911	16,313,570
699	975				1,312	5,981			5,981
101,273	140,911	16,684	20,113	29,242	33,559	423,796	113		423,909 ^(f)
	10,479	1,330	1,359	3,178	2,147	19,396	96	20	19,512
394,850	6,341,619	836,015	772,297	1,390,228	1,700,390	13,067,436	27,782	12,708	13,107,926 ^(f)
21,598	15,708				2,489	40,587		618	41,205
5,364	14,537				6,120	26,680		624	27,304
65,040	140,156				8,609	217,865		2,624	220,489

Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL HEALTH AND WELFARE—Concluded				
Vocational rehabilitation of disabled persons	1,130 810 5,152	306 178 1,471	2,863 2,414 16,192	3,168 3,009 13,702
Departmental total	67,088 60,617 1,019,174	18,639 16,437 208,888	89,332 76,907 1,292,107	111,646 93,352 1,264,690
PUBLIC WORKS				
Construction of the Customs and Immigration Complex, Woodstock				699
				699
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of \$8,086,000)				2,260 2,888 5,148
Maintenance Cost of Perley Bridge and McDonald Cartier Bridge				
Sault Ste Marie infrastructure program				
Canada Mortgage and Housing Corporation	32,627 20,332 61,719	2,223 1,245 4,744	8,147 18,837 41,947	2,804 8,348 16,543
Departmental total	32,627 20,332 61,719	2,223 1,245 4,744	8,147 18,837 41,947	5,763 11,236 22,390
REGIONAL ECONOMIC EXPANSION				
Regional Economic Expansion programs ⁽⁷⁾	22,991 35,940 476,613	13,598 19,740 284,253	26,274 55,422 411,577	30,346 44,886 459,543
Departmental total	22,991 35,940 476,613	13,598 19,740 284,253	26,274 55,422 411,577	30,346 44,886 459,543
SECRETARY OF STATE				
Citizenship language instruction for immigrants	19 14 35	1 1 4	15 11 101	2
Citizenship language texts for immigrants			1 6	
Official languages in education provincial and territorial	1,663 1,534 12,132	804 728 6,182	3,175 2,717 25,720	15,632 14,836 133,217
Post-secondary education payments—72	(815) 49,939	(245) 11,895	131 167,713	(1,720) 65,030
Post-secondary education payments—77	39,425 47,360 235,575	8,870 10,046 50,178	62,228 69,272 355,489	49,960 57,437 289,376
Departmental total	41,107 48,093 297,681	9,675 10,530 68,259	65,418 72,132 549,029	65,592 70,553 487,625
TRANSPORT				
Assistance in strengthening and improving the primary highway networks	12,100 580 42,097	1,449 7 8,389	6,892 7,681 38,953	5,747 7,681 36,756
Capital improvements to the intercity bus systems	136 414 920	199	202 202	902 1,908

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
(6)	25,030 16,178 149,800	5,465 3,563 28,858	3,381 3,109 26,633	8,584 5,758 49,659	3,442 3,246 17,784	53,369 38,265 309,251	441 181 1,627	1,744 842 3,470	55,554 39,288 314,348
829,426 684,738 3,580,140	782,990 660,830 12,172,969	97,218 89,636 1,627,553	123,273 91,502 1,571,493	314,244 248,684 3,061,170	479,642 354,266 4,459,605	2,913,498 2,376,969 30,257,789	10,556 8,858 89,740	5,012 3,879 32,713	2,929,066 2,389,706 30,380,242
						699			699
						699			699
						2,260 2,888 5,148			2,260 2,888 5,148
	73 660 3,332					73 660 3,332			73 660 3,332
	574					574			574
	574					574			574
	14,172 27,881 66,221	6,079 3,568 14,290	46,847 54,909 152,404	1,126 1,062 9,068	1,423 1,994 12,166	115,448 138,176 379,102	2,575 6,322 16,449	78 93 242	118,101 144,591 395,793
	14,819 28,541 70,127	6,079 3,568 14,290	46,847 54,909 152,404	1,126 1,062 9,068	1,423 1,994 12,166	119,054 141,724 388,855	2,575 6,322 16,449	78 93 242	121,707 148,139 405,546
30,213 97,698 971,355	19,242 33,891 224,476	12,035 18,522 204,014	15,817 26,506 160,224	7,015 5,991 86,390	9,062 23,978 134,788	186,593 362,574 3,413,233	750 2,262 5,379	1,945 1,817 5,984	189,288 366,653 3,424,596(7)
30,213 97,698 971,355	19,242 33,891 224,476	12,035 18,522 204,014	15,817 26,506 160,224	7,015 5,991 86,390	9,062 23,978 134,788	186,593 362,574 3,413,233	750 2,262 5,379	1,945 1,817 5,984	189,288 366,653 3,424,596
1,168 867 5,669	2,947 1,105 17,023	537 1,318	92 90 387	775 622 3,769	1,500 1,147 6,062	7,054 3,857 34,370			7,054 3,857 34,370
35 20 464	316 65 1,399	18 75	8 47	157 222 651	180 216	696 326 2,858			696 326 2,858
77,477 86,914 980,355	58,950 50,846 487,191	5,553 4,475 38,843	1,936 1,758 14,985	5,324 4,251 34,015	5,476 5,186 39,310	175,990 173,245 1,771,950	120 117 717	175 165 1,020	176,285 173,527 1,773,687
1,759,412	(23,378) 1,303,018	(1,782) 178,283	(1,047) 145,056	(23,001) 366,801	3,022 189,062	(48,835) 4,236,209			(48,835) 4,236,209(7)
280,631 330,202 1,803,232	608,268 664,105 3,400,224	77,543 83,288 437,568	77,574 79,265 408,512	142,973 150,684 734,806	179,235 180,927 954,132	1,526,707 1,672,586 8,669,092	4,140 3,158 18,523	1,544 1,560 7,772	1,532,391 1,677,304 8,695,387
359,311 418,003 4,549,132	670,481 692,743 5,208,855	83,633 85,999 656,087	79,610 80,066 568,987	149,229 132,778 1,140,042	186,391 190,282 1,188,782	1,710,447 1,801,179 14,714,479	4,260 3,275 19,240	1,719 1,725 8,792	1,716,426 1,806,179 14,742,511
						26,188 8,261 126,195			26,188 8,261 126,195
						136 1,518 3,229			136 1,518 3,229

**Summary of federal-provincial shared-cost programs by department
for the year ended March 31, 1983—Concluded**
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
TRANSPORT—Concluded				
Construction of a new airport at Chibougamau-Chapais				
Installation of two aviation hazard beacon systems at Grande Cache airport				
Relocation of a control tower at Montmagny				
Departmental total	12,236 994 43,017	1,449 8,588	6,892 202 39,155	5,747 8,583 38,664
Grand total	200,715 183,688 1,990,090	48,104 49,368 590,126	206,609 237,835 2,386,854	236,363 237,904 2,309,365

Year ended March 31, 1983.

Year ended March 31, 1982.

From inception (including 1982-83).

(f) Program completed.

Notes:

(1) Information not available.

(2) Amends reporting in previous year's Public Accounts.

(3) Includes legal aid, native court-worker, victims of violent crime and pilot projects relating to family courts.

(4) The Health Resources Fund Act was passed in 1966 to provide for the establishment of a fund of up to \$500 million, to be used to contribute to provinces a portion of the cost of the planning, designing, acquiring, construction or renovating of a school, hospital or other institution to be used to improve the quantity, quality education and utilization of personnel in the health professions and allied disciplines in order to meet the overall needs for trained people.

During 1978-79, the Act was amended to limit payments to projects authorized prior to November 4, 1978.

(5) No payment is shown to Quebec since the compensation to that province was made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act, 1964-65. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment was equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

(6) No payment is made to Quebec under this legislation. However, payments are made under the Canada Assistance Plan towards costs associated with the rehabilitation of disabled persons.

(7) Includes programs in respect to comprehensive rural area development programs, Special Agricultural and Rural Development Act (SARDA), development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.

Does not include an amount of \$32,006 from inception: not allocated by province.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,671						2,671			2,671
829⁽²⁾						829⁽²⁾			829⁽²⁾
3,500⁽²⁾						3,500⁽²⁾			3,500⁽²⁾
				54		54			54
				54		54			54
65						65			65
65						65			65
2,736				54		29,114			29,114
829						10,608			10,608
3,565				54		133,043			133,043
1,300,642	1,579,027	223,722	328,067	514,103	709,205	5,346,557	19,299	10,068	5,375,924
1,264,464	1,480,113	217,388	313,934	424,967	586,674	4,996,335	21,638	8,168	5,026,141
9,388,703	18,085,309	2,642,897	2,824,296	4,540,229	5,934,447	50,692,316	139,920	50,933	50,883,169

SECTION 36

1982-83 PUBLIC ACCOUNTS

Grants and Contributions

(total expenditure by recipient or class of recipients, together with a detailed listing of
(a) individual payments of \$25,000 or over;
or (b) the aggregate of all payments to a recipient that totals \$25,000 or over)

CONTENTS

	<i>Page</i>
Agriculture.....	36.2
Communications	36.4
Consumer and Corporate Affairs	36.8
Economic Development	36.9
Employment and Immigration	36.9
Energy, Mines and Resources	36.29
Environment.....	36.33
External Affairs.....	36.35
Finance	36.42
Fisheries and Oceans.....	36.42
Indian Affairs and Northern Development.....	36.43
Industry, Trade and Commerce.....	36.60
Justice.....	36.67
Labour	36.68
National Defence.....	36.69
National Health and Welfare	36.69
National Revenue	36.75
Parliament	36.75
Privy Council	36.75
Public Works	36.75
Regional Economic Expansion.....	36.77
Science and Technology	36.82
Secretary of State	36.92
Solicitor General	36.97
Supply and Services	36.97
Transport	36.98
Treasury Board	36.102
Veterans Affairs	36.102

AGRICULTURE \$513,252,569**Department \$498,915,423****ADMINISTRATION PROGRAM \$22,870***Summer Youth Employment Program \$22,870***AGRI-FOOD DEVELOPMENT PROGRAM \$496,285,961**

Agriculture research in universities and other scientific organizations in Canada \$1,324,815—Nova Scotia Agricultural College Truro NS \$40,300, Universities of: Alberta Edmonton Alta \$75,400, British Columbia Vancouver BC \$119,200, Guelph Guelph Ont \$282,890, Laval Québec Que \$171,750, Manitoba Winnipeg Man \$193,400, McGill Montréal Qué \$161,200, Montréal Montréal Que \$51,900, Saskatchewan Saskatoon Sask \$134,875.

*Royal Agricultural Winter Fair Toronto \$100,000**Canadian Western Agribition, Regina \$100,000**Le Salon international de l'agriculture et de l'alimentation \$50,000**Canadian Council on 4-H Clubs \$36,000**Canadian National Livestock Records \$50,000**Federated Women's Institutes of Canada \$20,000**Canadian Plowing Council \$10,000**Grants to assist in the marketing of agricultural products \$20,000**Canadian Horticultural Council \$9,000**Canadian Agricultural Research Council \$60,000**Canada's fee for membership in the International Commission on Irrigation and Drainage \$3,000**Canada's fee for membership in the International Society for Horticultural Science \$1,666**Canada's fee for membership in the International Dairy Federation of Canada \$26,839**Commonwealth Agricultural Bureau \$649,847*

Class "A" and Class "B" Fairs Winter and Spring Fairs and Special Fairs \$2,046,607—Calgary Exhibition and Stampede Ltd Calgary Alta \$44,362, Central Canada Exhibition Assoc Ottawa Ont \$33,614, Centre de promotion de l'industrie agricole et alimentaire du Québec Inc (Le Salon international de l'agriculture et de l'alimentation) Montréal Qué \$44,695, Edmonton Exhibition Assoc Ltd Edmonton Alta \$46,000, Exposition agricole de Trois-Rivières Trois-Rivières Qué \$29,000, Exposition provinciale de Québec Québec Qué \$39,226, Maritime Winter Fair Moncton NB \$30,038, Pacific National Exhibition Vancouver BC \$40,085, Royal Agricultural Winter Fair Toronto Ont \$50,395, Société d'Agriculture du district de St Hyacinthe St Hyacinthe Qué \$30,942, Western Fair Assoc London Ont \$29,023.

*Freight on Livestock shipments to and from the Royal Agricultural Winter Fair, Toronto \$110,369—Provinces of: Alberta \$28,809, Manitoba \$31,913.**4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs \$240,000—Provinces of: Alberta \$37,710, Manitoba \$27,860, Ontario \$89,210, Saskatchewan \$32,355.*

Producer and Industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production \$740,856—T G Brights & Co Ltd Niagara Falls Ont \$42,693, Canadian Horticultural Council Ottawa Ont \$39,136, Canola Council of

Canada Winnipeg Man \$200,657, Graminea Holdings Ltd Burnaby BC \$36,063, La Compagnie David Lord Ltée Montréal Que \$28,536, Processing Strawberry Corp Vineland Station Ont \$32,057, Universities of: Guelph Guelph Ont \$73,350, Manitoba Winnipeg Man \$116,382.

Producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council \$3,000,442—Big A Brand Fruit Farms Ltd Colborne Ont \$196,667, Bigras & Frères Ltée Ste Clothilde Qué \$132,721, Eldorado Farms Ltd Medicine Hat Alta \$37,900, Glen Huron Apples and Cold Storage Ltd Glen Huron Ont \$174,214, Hansen & Jensen Ltd New Denmark NB \$28,521, Hood Bridge Farms Portage La Prairie Man \$72,418, Hutterian Brethren Church of Holden Holden Alta \$118,000, IMO Storage Ltd Vauxhall Alta \$402,634, Isaac Buhler & Son Winkler Man \$76,667, Kelowna Growers Coop Kelowna BC \$359,000, Larsen Produce Redville Sask \$31,333, Les Patates Herbec Inc St Ubald Qué \$116,667, Monashee Coop Growers Assoc Osoyoos BC \$500,000, Napierville Growers Napierville Qué \$95,333, Northern Potato Co Portage La Prairie Man \$164,978, Sawatsky Enterprises Ltd Selkirk Man \$46,989, Société Coopérative Agricole de Sud Montréal Sherrington Qué \$250,000.

*Canada Grains Council \$90,000**Contribution to a market promotion organization to promote the sale of Canadian seed potatoes \$75,908—Canadian Seed Potato Export Agency Fredericton NB \$75,908.*

Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products \$347,702—Canadian Dietetic Association Toronto Ont \$39,696, Canadian Horticultural Council Nepean Ont \$62,448, Ontario Cattlemen's Association Toronto Ont \$31,544.

Contribution towards the Federal Development Strategy for Prince Edward Island \$824,362—Campbell and Burns A Division of Avon Foods Ltd Bedouque PEI \$29,250, Canada Packers Incorporated Summerside PEI \$41,051, Cavendish Farms A Division of Irving Pulp and Paper Limited New Annan PEI \$77,850, Farm Centre Charlottetown PEI \$70,300, PEI Cattlemen's Assoc Kensington PEI \$46,200, PEI Potato Marketing Board Charlottetown PEI \$72,286, PEI Soil and Crop Improvement Assoc Charlottetown PEI \$202,923, PEI Swine Breeders Assoc Charlottetown PEI \$57,000, PEI Vegetable Growers Co-operative Assoc Ltd Charlottetown PEI \$40,862, Vanieuwenhuyzen P Oyster Bay Ridge PEI \$75,000.

Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act \$2,579,113—A Coté & Fils Inc Stoke Centre Qué \$44,800.

Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with Federal-Provincial agreements with the Province of Québec, Ontario, and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grain and forage \$2,477,481—BC Federation of Agriculture Victoria BC \$53,114.

Contribution to Western Grain Producers for sales of specified feed grains at corn competitive prices \$8,000,000—Canadian Wheat Board Winnipeg Man \$8,000,000.

Canada Safety Council in support of National Farm Safety Week \$4,000

AGRICULTURE—Continued

Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act \$298,552,025—Abe H Epp JR & Family Inc Niagara on the Lake Ont \$96,782, Chrisvic Orchards Ltd Kelowna BC \$36,077, P Fermstra Beamsville Ont \$31,468, 452059 Ontario Ltd Simcoe Ont \$66,745, DG Haist Ridgeville Ont \$25,832, G Haist Ridgeville Ont \$32,665, Henry Jansen H & C Ridgeville Ont \$46,283, Hunse Farms Ltd Niagara on the Lake Ont \$25,896, Jordan Farms Ltd Jordan Station Ont \$25,251, Lingwood Farms Ltd Simcoe Ont \$35,220, C & M McMeeken Kelowna BC \$33,360, Pelham Ltd Charry Hill Orchards Fenwick Ont \$37,544, F Robertson Pratten Fenwick Ont \$29,571, Schuyler Farms Ltd Simcoe Ont \$66,191, Harold W Secord & Secord Farms Fenwick Ont \$39,159, H W M Smith Holdings Ltd Vineland Station Ont \$89,040, T L Solmer Orchards Ltd Kelowna BC \$27,190, Van's Orchards Ltd Kelowna BC \$29,481.

Provinces under the Crop Insurance Act \$142,190,787—Provinces of: Alberta \$37,110,961, British Columbia \$2,467,517, Manitoba \$13,012,119, New Brunswick \$462,756, Nova Scotia \$228,967, Ontario \$31,904,039, Prince Edward Island \$985,135, Saskatchewan \$56,002,890.

Loan Guarantees under the Farm Improvement Loans Act \$1,343,181

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the Organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act \$6,931,706—Cérébéc Inc Bernières Qué \$29,468.

Contributions to the Provinces of Manitoba, Saskatchewan and Alberta under Federal-Provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl \$796,777—Provinces of: Alberta \$346,483, Manitoba \$91,119, Saskatchewan \$359,175.

Contribution to Canadian Co-op Implements Ltd \$2,000,000

Farm Loans Interest Rebate Act \$2,219,786—Farm Credit Corporation Ottawa Ont \$2,219,786.

Farm Loans Interest Rebate Act No 2 \$1,206,008—Farm Credit Corporation Ottawa Ont \$1,206,008.

Grant to the Canadian Associates of the Ben-Gurion University of the Negev \$60,000

Association de la Jeunesse Rurale de Quebec \$10,332

Associated Country Women of the World \$100,000

Québec Young Farmers \$3,273

Compensation to producers of wheat, oats, corn, and barley for losses incurred as a result of Canadian embargo on grain sales to the Soviet Union (USSR) during the period January 4, 1980 through July 31, 1980 \$50,000

Contribution to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustments—Initiatives under the authority of the general development agreements \$16,652,854—Community Improvement Corporation Fredericton NB \$5,873,559, Newfoundland Exchequer Account St John's Nfld \$2,913,739, Office de Planification et de Développement du Québec Québec Qué \$2,497,413, Provinces of: British Columbia Victoria BC \$4,226,825, Manitoba Winnipeg Man \$885,392.

Summer Canada—Student Employment Program \$1,171,225—M Bettez St Jean Qué \$25,307, J Dupont Lennoxville Qué \$27,971, D Fradette Ste Foy Qué \$28,636, GR Jones Saskatoon Sask \$35,411, J Karn Delhi Ont \$29,622, S Nadon Ottawa Ont

\$30,067, F Plante L'Assomption Qué \$28,684, L Roy Ste-Foy Qué \$34,738, M Skeaff Ottawa Qué \$40,598, F Tremblay La Pocatière Qué \$25,904, D Wright Winnipeg Man \$29,397.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM \$2,555,391

Canada's fee for membership in the Office international des épizooties \$40,643

Canadian Veterinary Medical Association \$3,477

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act \$1,402,415—E Baker Clinton Ont \$40,300, K H Chittka Dundalk Ont \$65,424, J Coalier Ste Clothilde Qué \$42,499, RWD Hanbridge Napane Ont \$61,985, HG Howsam Seagrave Ont \$98,730, R Ouimet Franklin Centre Qué \$105,438, R Ouimet Franklin Centre Qué \$195,228.

Payments in accordance with the agreement entered into with the Province of Quebec towards the cost of construction or enlargement to veterinary science teaching facilities at the University of Montréal at St Hyacinthe Qué \$209,822

Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies \$95,623—Provincial Treasurer Province of Ontario Toronto Ont \$91,893.

Compensation for Golden Nematode \$711,978—E Maber Saanichton BC \$120,000, W Mar Victoria BC \$54,060, Michell Bros Saanichton BC \$139,680, RDF Michell Victoria BC \$231,093, GA Vantreight Victoria BC \$74,400.

Summer Canada Student Employment Program \$91,433—C Tremblay St Hyacinthe Qué \$25,464.

CANADIAN GRAIN COMMISSION PROGRAM \$51,201

Canada's fee for membership in the International Association for Cereal Chemistry \$3,730

Canada's contribution to the Third International Symposium on pre-harvest sprouting damage in cereal grains \$2,480

Contribution for funding automatic grain weight recorders \$44,991—Cargill Ltd Winnipeg Man \$44,991.

Canadian Livestock Feed Board \$14,337,146

Freight Assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council \$13,757,946—Alberta Wheat Pool Vancouver BC \$133,337, Assoc Coopérative de Normandin Normandin Qué \$70,425, Assoc Coopérative des Agriculteurs de St Prime St Prime Qué \$28,275, Balfour Guthrie (Canada) Ltd Winnipeg Man \$34,045, Bonanza Feeds Ltd Kamloops BC \$45,785, Borden Mercantile Company Victoria BC \$106,781, Bernard Breton St Narcisse Neubois Qué \$36,607, J N Brochu Inc St Isidore Qué \$64,368, Buckerfield's Ltd Armstrong BC \$72,931, Duncan BC \$240,730, Vancouver BC \$434,694, Burgess Feeds Ltd Agassiz BC \$148,640, Canada Packers Ltd Bridgewater NS \$71,567, Edmonton Alta \$4,394, Maple Ontario \$6,776, Montréal Qué \$47,354, Port Williams NS \$336,209, St Romuald Qué \$47,770, Summerside PEI \$110,758, Sussex NB \$451,930, Truro NS \$292,593, Centre Agricole du Nord Inc Notre Dame du Nord Qué \$43,343, Chaîne Coopérative du Saguenay St Bruno Qué \$97,071, D Chapdelaine Inc Cookshire Qué \$29,693, Clearbrook Grain & Milling Co Ltd Clearbrook BC \$174,820, Comptoir des Cultivateurs Inc Mont Laurier Qué \$34,392, Consumers Co-Op Assoc Pitt Meadows BC \$36,744, Co-Op Atlantic Fredericton NB \$5,367, Moncton NB \$845,094, New Minas NS

AGRICULTURE—Concluded

\$374,793, Newport NS \$5,796, Truro NS \$312,624, Coopérative Fédérée de Québec Montréal Qué \$926,305, Coopérative de Services Agricole d'Abitibi Ouest Lasarre Qué \$107,022, Deschernes & Landry Inc St Andre Station Qué \$25,038, East Chilliwack Fruit Growers Co-Op Assoc Chilliwack BC \$1,355,119, W A Flemming Ltd Truro NS \$188,312, Antoine Guertin Ltée St Pie Qué \$41,225, Hillcrest Farms Ltd St John's Nfld \$395,013, Kohler's European Sausage Ltd Aldergrove BC \$39,365, Maple Leaf Mills Ltd Calgary Alta \$41,968, Cavan Ont \$97,139, Edmonteum Alta \$1,449, Kensington PEI \$10,452, Montréal Qué \$6,776, Ste Foy Qué \$37,980, Meunerie Cacouna Inc Cacouna Qué \$32,380, Meunerie Coopérative Agricole St Charles St Charles Qué \$37,301, Meunerie Coopérative Ville Marie Ville Marie Qué \$51,109, Meunerie Charlevoix Enr St Urbain Qué \$48,081, Meunerie Jean Baptiste Dionne & Fils Ltée Montréal Qué \$25,059, Meunerie Bernard Landry St Noël Qué \$28,769, M & H Feeds Inc Surrey BC \$104,119, Moulin Agricole Kenogami Kenogami Qué \$73,111, Moulées Nadeau Feeds Ltd \$199,886, Nanaimo Farmers Co-Op Assoc Nanaimo BC \$144,486, Nutribec Ltée Duberger Qué \$54,390, Otter Farm & Home Aldergrove BC \$206,859, Prince Edward Island Elevator Corporation Kensington PEI \$63,440, Purity Feed Company Ltd Kamloops BC \$30,334, Ralston Purina of Canada Ltd Apohqui NB \$430, Drummondville Qué \$31,325, Kentville NS \$176,494, Montréal Qué \$52,756, St Romuald Qué \$199,017, Truro NS \$246,281, Whitby Ont \$5,034, Paul Richard Malaric Qué \$34,557, Ritchie Smith Ltd Abbotsford BC \$417,847, Antonin St Pierre Inc Normandin Qué \$30,699, Smith Brokerage Ltd Saint John NB \$368,036, Supersweet Feeds Division of Robin Hood Multifood Inc Donovans Nfld \$677,724, Milton Ont \$15,178, Sure Crop Feeds Ltd Grindrod BC \$212,291, Surrey Coop Assoc Abbotsford BC \$537,602, Thorlakson Feedyards Ltd Airdrie Alta \$88,244, Top Shelf Feeds Inc Duncan BC \$230,578, United Co-Operative of Ontario Earleton Ont \$413, Guelph Ont \$26,064, Mississauga Ont \$10,840, United Feeds Ltd Edmonton Alta \$10,108, Midnapore Alta \$17,873, Okotoks Alta \$6,455, United Grain Growers Ltd Edmonton Alta \$3,191, Vancouver BC \$65,364, Valley Feeds Ltd Burt's Corner NB \$64,483, Wall & Redekop Feeds Ltd Abbotsford BC \$121,870.

Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills \$515,200—E W Caron Ltée Montréal Qué \$31,498, Ralston Purina of Canada Ltd Drummondville Qué \$6,424, Kentville NS \$18,318, Lasalle Qué \$26,381, St Romuald Qué \$7,357, Truro NS \$11,806.

Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia \$64,000—G & D Ward & Sons Grains Ltd Centerville NS \$64,000.

COMMUNICATIONS \$165,388,645**Department \$44,727,781****COMMUNICATIONS PROGRAM \$22,316,975**

Grant to the Canadian Radio Technical Planning Board \$17,500

Contributions to support communications associations, conference, seminars and symposia sponsored by Canadian universities \$25,000

Contributions to Canadian Industry to assist in the creation of new commercial Telidon operating systems \$1,456,510—Bureau de coordination des centres hospitaliers d'enseignement affiliés à l'Université de Montréal Montréal Qué \$112,898, Canadian Captioning Development Agency Ottawa Ont \$125,000, Canadian

Hospital Assoc Ottawa Ont \$126,535, Community Information Centre of Metropolitan Toronto Toronto Ont \$30,000, ICDH Audio Visual Ltd Ottawa Ont \$97,730, Infoage Corp Ville St-Laurent Qué \$36,000, Faxtel Information Systems Toronto Ont \$25,997, Instituts de recherches cliniques de Montréal Montréal Qué \$31,760, Laurentian University Sudbury Ont \$137,000, Office Equipment of Canada Ottawa Ont \$63,000, Saskatchewan Assoc of Rehabilitation Centre Saskatoon Sask \$30,000, System house Ltd Ottawa Ont \$78,419, Televicore 1982 Inc Montréal Qué \$49,026, United Audio Visual Ltd Ottawa Ont \$43,756, Université du Québec Québec Qué \$49,500, Université du Québec à Montréal Montréal Qué \$42,348, University of Guelph Guelph Ont \$76,305, Videotron 1979 Ltée St-Hubert Qué \$188,239.

Contributions under the Northern Communications Assistance Program to Canadian National Telecommunications and Bell Canada for improvements in telephone service to communities in the Northwest Territories \$296,936—Northwestel Inc Whitehorse YT \$296,936.

Contribution to the Canadian Law Information Council for the establishment of a clearing house and repository for regulatory decisions \$50,000—Canadian Law Information Ottawa Ont \$50,000.

Contribution to the Canadian Captioning Development Agency to promote the use of captioning through liaison, marketing and development \$100,000—Canadian Captioning Development Agency Don Mills Ont \$100,000.

Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland \$1,827,934—International Telecommunications Union Geneva Switzerland \$1,827,934.

Contribution to the Inter-American Telecommunication Conference \$24,920

Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft \$1,705,000—Telesat Canada Ottawa Ont \$1,705,000.

Contribution to the European Space Agency in respect of the Large Satellite Program to cover the costs associated with the Development, Manufacture and Operational Phases \$16,578,959—European Space Agency Paris France \$16,578,959.

Contribution to the Canadian Standard Association \$10,000

Summer Youth Employment Program \$224,216—Centre de production radio communautaire autochtone Village des Hurons Qué \$33,165, Heather Koshinsky Saskatoon Sask \$31,904, Wa Wa Ta Native Communications Society Sioux Lookout Ont \$40,130.

ARTS AND CULTURE PROGRAM \$22,410,806

Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI \$985,000—Fathers of Confederation Buildings Trust Charlottetown PEI \$985,000.

Grants to Film Festivals held in Canada \$350,000—Banff Television Festival Banff Alta \$50,000, Festival des Films du Monde Montréal Qué \$75,000, Festival of Festivals Toronto Ont \$97,000, Genie Awards Toronto Ont \$32,500, Ottawa International Animation Film Festival Ottawa Ont \$32,500.

Grants to Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act \$2,159,476—Art Gallery of Ontario Toronto Ont \$25,000, Dalhousie University Halifax NS \$835,000, Montreal Museum of Fine Arts Montréal Qué \$115,000, National Gallery of Canada Ottawa Ont \$48,340, National Museum of Man Ottawa Ont \$623,355, Nova Scotia Museum Halifax NS \$26,000, Public Archives of Canada Ottawa Ont \$30,000, Queen Charlotte Islands Museum Queen Charlotte BC \$97,602, Royal Ontario Museum Toronto Ont \$37,000.

COMMUNICATIONS—Continued

Grants to Canadian non-profit cultural organizations and institutions for deficit reduction, management development and for special cultural activities of national significance \$4,849,039—Alliance Chorale Alberta Edmonton Alta \$75,000, Art and the Bible Inc Montreal Que \$100,000, Art Gallery of Hamilton Hamilton Ont \$50,000, Assoc du disque et de l'industrie du spectacle québécois Montréal Que \$35,000, Assoc of Canadian Orchestras Toronto Ont \$30,000, Banff Centre Banff Alta \$66,500, Canadian Academy of Recording Arts and Sciences Toronto Ont \$40,000, Canadian Assoc of Motion Pictures Producers Toronto Ont \$159,000, Canadian Centre of the International Theatre Institute Toronto Ont \$75,000, Canadian Crafts Council Ottawa Ont \$230,000, Canadian Folk Arts Council Montreal Que \$79,125, Canadian Institute for Historical Microreproductions Ottawa Ont \$100,000, Canadian Opera Co Toronto Ont \$71,557, Canadian Songwriters Assoc Toronto Ont \$47,800, Celebration of Women in the Arts Edmonton Alta \$35,000, Chemainus Festival of Murals Chemainus BC \$26,000, Concours de musique du Canada Montreal Que \$350,000, Courtenay Youth Music Centre Courtenay BC \$50,000, Digicon 83 Vancouver BC \$30,000, École nationale de théâtre du Canada Montreal Que \$76,536, Expo sciences de Montréal Montreal Que \$25,000, Festival Canadien de la chanson populaire Hull Que \$50,000, Festival des films du monde Montreal Que \$225,000, Festival International de Jazz à Montréal Montreal Que \$30,000, Festival mondial de folklore Drummond Drummondville Que \$87,000, Festival of Festivals Toronto Ont \$175,000, Forty Below Mime Winnipeg Man \$26,049, Groupe théâtre communications Montreal Que \$75,000, Indigenous People's Theatre Assoc Toronto Ont \$90,000, La biennale de la nouvelle tarissemme québécois Montreal Que \$30,000, La coopération des artisans de Québec Québec Que \$30,000, Ladeca Ottawa Ont \$61,000, L'Armac Montreal Que \$100,000, L'Archifête Montreal Que \$100,000, L'Assemblée nord-sud de la jeunesse Montreal Que \$43,000, Le Groupe d'animation urbaine Montreal Que \$100,000, Les artisans de Saint-Jean Port Joli Saint-Jean Port Joli Que \$50,000, Les biennales de Laval Laval Que \$35,000, Marconi Celebrations Trust Ottawa Ont \$80,000, Musée des beaux arts de Montréal Montreal Que \$150,000, National Multicultural Theatre Toronto Ont \$80,000, Photo Electric Arts Foundation Toronto Ont \$25,000, Salon International du livre du Québec Sainte-Foy Que \$70,000, Services converti braille Hull Que \$37,000, Société de gestion de droits d'auteurs Montreal Que \$75,000, Société des jeux du Canada Chicoutimi Que \$75,000, Stratford Shakespearean Festival Stratford Ont \$218,202, Stratford Summer Music Stratford Ont \$55,000, Terry Fox Canadian Youth Centre Ottawa Ont \$65,000, Universade 83 Edmonton Alta \$400,000, Video 84 Montreal Que \$43,300, Winnipeg Art Gallery Winnipeg Man \$30,600, Women and Words Society Vancouver BC \$25,000.

Grant to Le Domaine Forget de Charlevoix Inc \$30,000—Le Domaine Forget de Charlevoix Inc Sainte-Irène Que \$30,000.

Contributions to National Arts and Culture Service Organizations \$610,000—Canadian Conference of the Arts Ottawa Ont \$524,000, Canadian Crafts Council Ottawa Ont \$86,000.

Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance \$4,434,000—Atelier Continue Inc Montreal Que \$31,350, Banff Centre School of Fine Arts Banff Alta \$45,000, Canadian Assoc of Professional Dance Organizations Montreal Que \$125,100, Centre in the Square Kitchener Ont \$360,000, Cinémaèque Québécoise Montreal Que \$227,000, CIRPA ADISQ Foundation Toronto Ont \$150,000, Corp du centre culturel André Mathieu Laval Que \$31,500, Corp of the District of Summerland Summerland BC \$98,150, Encore Theatre Montreal Que \$27,000, Espace Libre Inc Montreal Que \$35,600, Fondation du Théâtre du Nouveau Monde Montreal Que \$150,000, Globe Theatre Society Regina Sask \$100,000, Godfrey Dean Cultural Centre Yorkton Sask \$80,000, Harbourfront Corp Toronto Ont \$214,680, L'Assoc

Canadienne Française de l'Alberta Saint-Paul Alta \$90,000, Le Musée d'art de Joliette Joliette Que \$100,000, National Ballet School Toronto Ont \$383,000, Northern Arts Centre Yellowknife NWT \$195,843, Red Deer District Museum and Archives Red Deer Alta \$25,250, Society for the Protection and Preservation of Black Culture in Nova Scotia Dartmouth NS \$250,000, St-Lawrence Centre Sudbury Ont \$425,488, Théâtre de la bordée Québec Que \$35,720, Thunder Bay Arts Centre Thunder Bay Ont \$441,781, Vancouver Symphony Society Vancouver BC \$36,000, Vancouver Children's Festival Vancouver BC \$58,500.

Contribution to Toronto International (Jubilee) Festival 1984 \$1,350,000—Toronto International Jubilee Festival Toronto Ont \$1,350,000.

Contributions for the development of the Canadian book publishing industry \$7,643,291—Art Global Outremont Que \$38,255, Assoc of Canadian Publishers Toronto Ont \$104,732, L'Assoc pour l'exploitation du livre canadien Ottawa Ont \$255,090, Biblio-Information Montreal Que \$90,000, The Book Society of Canada Agincourt Ont \$85,759, Breakwater Books Saint-John's Nfld \$26,767, Canadian Book Publishers Council Toronto Ont \$28,918, Canadian Telebook Agency Toronto Ont \$75,135, Cercle du Livre de France Montreal Que \$43,845, Clarke Irwin and Co Ltd Toronto Ont \$80,933, Corp des Éditions Fides Montreal Que \$100,556, Crabtree Publishing Co Toronto Ont \$30,650, Deneau Publishers Ottawa Ont \$34,318, Douglas and McIntyre Ltd Vancouver BC \$81,921, Edicompo Inc Montreal Que \$77,187, Éditions Aquila Ltée Montreal Que \$47,927, Éditions Auto Correct Art Inc Saint-Placide Que \$37,246, Éditions du Boreal Express Montreal Que \$47,317, Éditions du Renouveau Pédagogique Inc Montreal Que \$105,968, Éditions France Amérique 1979 Ltée Montreal Que \$68,826, Éditions Hurtubise HMH Ltée Ville Lasalle Que \$115,216, Éditions La Presse Ltée Montreal Que \$74,804, Éditions Libre Expression Ltée Montreal Que \$89,940, Éditions Marcel Broquet Inc Candiac Que \$61,193, Fernwood Books Toronto Ont \$42,300, F Forbez Publications Ltd Vancouver BC \$38,334, Gage Publishing Ltd Agincourt Ont \$505,485, Galetan Morin Éditeur Montreal Que \$90,109, General Publishing Co Ltd Don Mills Ont \$114,415, Greedy de Pencier Books Toronto Ont \$32,078, Guérin Éditeur Ltée Montreal Que \$318,919, Hancock House Publishers Ltd Surrey BC \$30,041, Hayes Publishing Ltd Burlington Ont \$67,118, Hurtig Publishers Ltd Edmonton Alta \$94,659, International Self Council Press Ltd Mississauga Ont \$94,417, J M Lebel Enterprises Ltd Edmonton Alta \$35,366, Les Éditions Bellarmin Montreal Que \$48,784, Les Éditions de Montagne Boucherville Que \$48,333, Les Éditions FM Laval Que \$90,860, Les Éditions Héritage Inc Saint-Lambert Que \$215,009, Les Éditions Internationales Alain Stanke Ltée Montreal Que \$154,373, Les Éditions La Courte Échelle Inc Montreal Que \$28,526, Les Éditions Lemec Inc Outremont Que \$84,605, Les Éditions Pauline Montreal Que \$87,670, Les Éditions Projets Inc Sherbrooke Que \$53,789, Les Éditions Québec Amérique Inc Montreal Que \$153,233, Librairie Beauchemin Ltée Montreal Que \$118,297, Lidec Inc Outremont Que \$127,726, James Lorimer and Co Ltd Toronto Ont \$43,365, McClelland and Stewart Ltd Toronto Ont \$310,000, McGill-Queen's University Press Montreal Que \$45,616, Minden Gross Grafshein and Greenstein in Trust Toronto Ont \$43,691, Mondia Chomedey Laval Que \$49,974, Nimbus Publishing Ltd Halifax NB \$43,246, Novalis Le Droit Hull Que \$100,987, Optum Publishing International Inc Montreal Que \$70,659, Paideia Press Ltd Saint-Catharines Ont \$25,603, Press Porcep Inc Victoria BC \$18,538, Les Presses de l'Université de Laval Québec Que \$153,771, Presses de l'Université du Québec Sillery Que \$59,122, Productions Amérique Française Ltée Montreal Que \$73,337, Reidmore Books Edmonton Alta \$47,329, Le Sablier Inc Boucherville Que \$50,777, Services complets d'éditions Montreal Que \$37,948, Société de développement du livre et du périodique Montreal Que \$85,039, Sogides Ltée Montreal Que \$302,019, Talon Books Ltd Vancouver BC \$41,653, Tundra Books Montreal

COMMUNICATIONS—Continued

Que \$50,870, University of British Columbia Press Vancouver BC \$39,610, University of Toronto Press Toronto Ont \$125,547, VLB Editeur Inc Montreal Que \$45,710, Welch Publications Inc Burlington Ont \$26,948, Western Producer Prairie Saskatoon Sask \$135,982, Whitecap Books Ltd North Vancouver BC \$59,069.

Canada Council \$59,883,000

Payment to the Canada Council \$59,883,000

Canadian Radio-television and Telecommunications Commission \$34,450

Grants towards research under Section 18 of the Broadcasting Act \$34,450

National Film Board \$272,899

Grants in support of significant film events of national and/or international interest held in Canada as determined by the Board of Governors \$10,000

Contributions to film libraries for film distribution services in accordance with agreements \$6,000

Payments to Quebec in respect of reciprocal taxation agreement \$256,899

National Library \$36,831

Association pour l'avancement des sciences et des techniques de la documentation \$10,000

International Federation of Library Associations \$8,000

International Serials Data System \$18,831

National Museums of Canada \$8,885,960

Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities \$8,451,900—Public Programming Assistance \$4,094,900—Art Gallery of Greater Victoria Victoria BC \$91,000, Gallery of Ontario Toronto Ont \$214,000, British Columbia Provincial Museum Victoria BC \$144,000, Canadian Museums Assoc Ottawa Ont \$175,000, Confederation Centre Art Gallery and Museum Charlottetown PEI \$60,000, Edmonton Art Gallery Edmonton Alta \$149,000, Glenbow-Alberta Institute Calgary Alta \$144,000, Manitoba Museum of Man and Nature Winnipeg Man \$187,000, McCord Museum Montreal Que \$150,000, Musée d'art contemporain Montréal Qué \$117,000, Musée du Québec Quebec City Que \$70,000, Museum of Anthropology University of British Columbia Vancouver BC \$200,000, Montreal Museum of Fine Arts Montreal Que \$197,000, New Brunswick Museum Saint John NB \$157,000, Newfoundland Museum St John's Nfld \$125,000, Norman MacKenzie Art Gallery Regina Sask \$96,000, Nova Scotia Museum Halifax NS \$197,000, Provincial Museum of Alberta Edmonton Alta \$187,000, Royal Ontario Museum Toronto Ont \$176,000, Saskatchewan Gallery and Conservatory Corporation Saskatoon Sask \$96,000, Western Development Museums Saskatoon Sask \$80,000, Winnipeg Art Gallery Winnipeg Man \$193,000, Vancouver Art Gallery Vancouver BC \$192,000, Vancouver Museums and Planetarium Assoc Vancouver BC \$107,000; Upgrading and Equipment Assistance Programme \$1,521,504—Alberni Valley Museum Port Alberni BC \$25,000, Colchester Historical Society Truro NS \$180,000, Dugald Costume Collection Society Winnipeg Man \$36,000, Dunlop Art Gallery Regina Sask \$62,200, Edmonton Art Gallery Edmonton Alta \$69,200, Hart House Toronto Ont \$41,400, Historical Resources Administration Fredericton NB \$225,000, Lynnwood Art Gallery Simcoe

Ont \$71,700, Musée du Séminaire de Québec Quebec City Que \$111,000, Museum of Anthropology University of British Columbia Vancouver BC \$49,100, Saskatchewan Gallery and Conservatory Corporation Saskatoon Sask \$56,700, St Albert Historical Society St Albert Alta \$180,000, Surrey Art Gallery Surrey BC \$32,770, Thunder Bay National Exhibition Centre and Centre for Indian Art Thunder Bay Ont \$30,000; Registration Assistance Programme \$806,696—British Columbia Provincial Museum Victoria BC \$54,500, Glenbow Alberta Institute Calgary Alta \$38,600, Manitoba Museum of Man and Nature Winnipeg Man \$164,146, McMichael Canadian Collection Kleinburg Ont \$25,700, Montreal Museum of Fine Arts Montreal Que \$171,200, Newfoundland Museum St John's Nfld \$26,300, Nova Scotia Museum Halifax NS \$68,200, Prince Edward Island Heritage Foundation Charlottetown PEI \$53,800, Royal Ontario Museum Toronto Ont \$35,400, Vancouver Museums and Planetarium Assoc Vancouver BC \$47,250; Exhibitions Assistance Program \$911,148—Agnes Etherington Art Centre Kingston Ont \$29,250, Art Gallery of Windsor Windsor Ont \$25,500, Art Metropole Toronto Ont \$41,400, Campbell River and District Historical Society Campbell River BC \$27,000, Confederation Centre Art Gallery and Museum Charlottetown PEI \$26,800, Dalhousie Art Gallery Halifax NS \$51,730, H R MacMillan Planetarium Vancouver BC \$40,500, Manitoba Museum of Man and Nature Winnipeg Man \$40,000, Musée régional Laure-Conan La Malbaie Que \$34,200, Musée d'art contemporain Montreal Que \$36,450, Montreal Museum of Fine Arts Montreal Que \$42,030, Mount Saint Vincent University Art Gallery Halifax NS \$28,710, Norman MacKenzie Art Gallery Regina Sask \$32,400, Saskatchewan Gallery and Conservatory Corporation Saskatoon Sask \$64,585, Surrey Art Gallery Surrey BC \$65,140, Université Laval Quebec City Que \$40,000; Special Activities Assistance Programme \$230,615—Canadian Museum Assoc Ottawa Ont \$59,480, Manitoba Museum of Man and Nature Winnipeg Man \$37,800, Montreal Museum of Fine Arts Montreal Que \$37,617, Ontario Museum Assoc Toronto Ont \$27,130; Training Assistance Programme \$572,328—Assoc Museums New Brunswick Saint John NB \$28,750, British Columbia Museums Assoc Victoria BC \$42,100, Canadian Museums Assoc Ottawa Ont \$129,043, Federation of Museums Heritage and Historical Societies of Nova Scotia Halifax NS \$35,900, La Société des musées québécois Montreal Que \$63,166, Manitoba Museum of Man and Nature Winnipeg Man \$36,000, Ontario Museum Assoc Toronto Ont \$38,670, Queen's University Kingston Ont \$29,700, Saskatchewan Museums Assoc Regina Sask \$34,000, University of Toronto Toronto Ont \$26,200; Specialized Museums Programme \$104,200—Canadian Railway Museum St Constant Que \$65,200, Vancouver Maritime Museum Vancouver BC \$36,000; Conservation Assistance Programme \$210,509—Centre de conservation du Québec Ministère des affaires culturelles Quebec City Que \$50,400, Glenbow Alberta Institute Calgary Alta \$35,709, Ministry of Citizenship and Culture Toronto Ont \$40,000, Montreal Museum of Fine Arts Montreal Que \$30,000.

College Art Association of America \$800

Contributions toward Summer Job Corps, Summer Student Employment and Activities Program \$433,260—Pamela Brooks Ottawa Ont \$41,556.

Public Archives \$199,724

Contribution to the 1982 Federal Projects Stream of Summer Canada \$199,724—M Menard Ste Foy Que \$42,360, M Samuelson Montreal Que \$43,498.

Social Sciences and Humanities Research Council \$51,348,000

Research Training and Support for Scholars \$17,075,420—H A Green Ottawa Ont \$25,388, R H Hubbard Ottawa Ont \$25,000,

COMMUNICATIONS—Continued

R R Kerton Waterloo Ont \$26,802, J McLeod Saskatoon Sask \$26,370, M C Rodman Waterloo Ont \$25,240.

Research grants to promote advanced research \$15,521,751—R Abramovitch Toronto Ont \$41,680, C Adjemian Ottawa Ont \$39,960, H Akenson Kingston Ont \$32,726, G H Allard Montreal Que \$24,664, P Aubin Quebec Que \$39,445, B Backhouse London Ont \$39,939, D Baguley London Ont \$41,284, J Baillargeon Trois-Rivières Que \$31,237, C Bariteau Quebec Que \$65,765, B C Bazan Ottawa Ont \$42,858, B Bernier Montreal Que \$45,998, C Bertrand-Jennings Toronto Ont \$34,678, J H Balck Montreal Que \$214,479, A Blais Montreal Que \$71,540, A Bly Kingston Ont \$28,980, C Boiles Montreal Que \$28,546, G Bourque Montreal Que \$77,947, M Brecker Montreal Que \$131,820, W J Brennan Regina Sask \$29,388, B Brody Montreal Que \$26,154, J V Brown Windsor Ont \$25,814, Y Brunet Montreal Que \$46,131, J W Bulcock St John's Nfld \$35,595, E M Cameron Toronto Ont \$29,612, S J E Colin Campbell Downsview Ont \$32,367, J M Carleton Ottawa Ont \$365,258, A Caron Montreal Que \$28,112, B A Cavanagh Kingston Ont \$28,090, H J Cadergen Montreal Que \$30,000, P T Chinloy Vancouver BC \$27,463, S Churchill Toronto Ont \$66,481, W Clement Ottawa Ont \$37,090, R H Cohen Vancouver BC \$55,783, P M Conlon Hamilton Ont \$29,129, F Connolly Toronto Ont \$256,482, S Cote Rimouski Que \$95,294, K Craig Vancouver BC \$47,687, M J Craton Waterloo Ont \$31,990, P Cravan Downsview Ont \$42,833, G C Cupchik Toronto Ont \$26,716, P M Daly Montreal Que \$49,328, A G Darroch Downsview Ont \$25,263, D De Freyane MacIntosh Kingston Ont \$31,322, G Debaillieul Quebec Que \$31,024, E Diewert Vancouver BC \$41,436, G Dion Quebec Que \$25,475, D Doake Wolfville NS \$42,484, R Dussault Montreal Que \$47,304, M Elbaz Quebec Que \$38,045, D J Elkins Vancouver BC \$29,905, M G Evans Toronto Ont \$51,509, N Fahmy-Eid Montreal Que \$42,976, A A Fattah Burnaby BC \$46,900, D Fishwick Edmonton Alta \$53,436, D H Flaherty London Ont \$42,772, J E Floyd Toronto Ont \$26,944, P A Fortier Winnipeg Man \$42,009, U M Franklin Toronto Ont \$29,154, D G Frantz Lethbridge Alta \$37,950, F J Frisken Toronto Ont \$37,780, B M Frolic Toronto Ont \$39,053, R C Gardner London Ont \$26,478, Y Gauthier Montreal Que \$32,270, M Gervens Toronto Ont \$39,850, A Girard Montreal Que \$41,632, J P Grayson Downsview Ont \$34,489, F J Grover Vancouver BC \$28,272, J Haiman Winnipeg Man \$25,380, C Halary Montreal Que \$27,945, A C Hamilton Kingston Ont \$47,913, A Hammond Hamilton Ont \$28,165, R Hardy Trois-Rivières Que \$47,452, F Harvey Quebec Que \$46,999, A B Hawrie Montreal Que \$51,330, W M Hayes Toronto Ont \$33,000, J L Healey Ottawa Ont \$35,248, C Hector Montreal Que \$35,584, J F Helliwell Vancouver BC \$76,940, F Hernandez Ottawa Ont \$37,566, P L Heyworth Toronto Ont \$39,586, G A Hibbard Waterloo Ont \$44,971, C Hickey Edmonton Alta \$25,000, E J Hinz Winnipeg Man \$35,509, S Hoefert Waterloo Ont \$54,206, J S Holladay Toronto Ont \$99,973, D Holoch Downsview Ont \$28,029, R House Toronto Ont \$28,270, R C Hutchinson Victoria BC \$25,274, D J Jackson London Ont \$58,266, R E Jennings Burnaby BC \$48,167, C Jolicœur Montreal Que \$50,440, W E Kalback Toronto Ont \$125,300, H Kallman Nepean Ont \$48,751, R I Kittredge Montreal Que \$36,542, S Klima Montreal Que \$43,671, G Kolko Downsview Ont \$26,942, M Labelle Montreal Que \$38,137, B Lacroix Montreal Que \$44,904, C Laforte Quebec Que \$33,407, G R Laliberte Quebec Que \$52,336, W E Lambert Montreal Que \$64,404, S J Lapkin Toronto Ont \$27,111, T Lavoie Chicoutimi Que \$76,610, M Leclerc Quebec Que \$39,796, G Lefebvre Montreal Que \$37,639, G Lemieux Quebec Que \$27,860, M M Longton Victoria BC \$41,831, J-G Loranger Montreal Que \$25,867, J D'Arc Lortie Ottawa Ont \$32,900, N J Mackinnon Guelph Ont \$41,330, L Mailhot Montreal Que \$28,921, M L Malamuth Winnipeg Man \$30,840, P Maranda Quebec Que \$41,960, P M Marchak Vancouver BC \$134,324, W B W Martin St John's Nfld \$42,345, A Martinez-Risco Quebec Que \$26,623, R Matson Vancouver

BC \$70,081, J McConica Toronto Ont \$29,335, V McDonald Downsview Ont \$33,576, M McInnis Kingston Ont \$28,089, R F McRae Toronto Ont \$67,640, K D McRae Ottawa Ont \$35,823, A Mear Montreal Que \$53,180, I A Mc'Cuk Montreal Que \$73,678, M Millgate Toronto Ont \$39,342, A J Mills Toronto Ont \$99,701, H Milner Vanier Ont \$37,412, D Miguélon Regina Sask \$39,103, J W Moore Montreal Que \$25,449, W Moser Montreal Que \$26,163, R Mougeon Toronto Ont \$53,976, J D Nance Burnaby BC \$122,230, R W Newells London Ont \$30,892, W J Nichols Kingston Ont \$51,731, S C Page Sheridan Ont \$28,979, J H Pammatt Ottawa Ont \$47,300, R P Paquette Sherbrooke Que \$35,340, L I Paradis Montreal Que \$29,243, D G Paterson Vancouver BC \$29,455, D M Pendergast Toronto Ont \$117,445, C Pierre-Jacques Montreal Que \$27,717, G L Piggott Montreal Que \$27,833, S Poplack Ottawa Ont \$37,577, L Pyenson Montreal Que \$34,677, T Rakowska-Harmstone Ottawa Ont \$58,574, T G Rawski Toronto Ont \$39,108, J S Raymond Calgary Alta \$62,853, D B Redford Toronto Ont \$59,975, J P Reilly Toronto Ont \$46,105, M L Rivero Ottawa Ont \$41,474, D A Roberts Toronto Ont \$30,246, O D Robichaud Moncton NB \$57,106, G J Robinson Montreal Que \$48,874, M Ross Waterloo Ont \$29,017, M B Roy Montreal Que \$36,053, B G Rule Edmonton Alta \$30,000, J Russell Vancouver BC \$30,255, V Sacco Burnaby BC \$31,353, E Salmon Guelph Ont \$30,741, L Salvas-Bronard Montreal Que \$53,620, L Santerre Montreal Que \$44,864, M Scardamalia Downsview Ont \$48,832, P Schledermann Calgary Alta \$34,335, P K Schotch Halifax NS \$39,853, H Schwarz Hamilton Ont \$30,657, A Segall Winnipeg Man \$34,715, R Scirginy Montreal Que \$60,992, M Shatzmiller Toronto Ont \$28,358, J W Shaw Toronto Ont \$35,493, P L Shinnie Calgary Alta \$171,052, H Shooner Montreal Que \$30,734, R I Sikora Vancouver BC \$25,961, R E B Simeon Kingston Ont \$29,114, A M Small Edmonton Alta \$87,107, J C Smith Vancouver BC \$32,048, R M Sorrentino London Ont \$34,659, R Southall Ottawa Ont \$31,202, M Spanos Ottawa Ont \$36,158, F F Strayer Montreal Que \$31,924, P Suedfeld Vancouver BC \$40,550, P M Swan Saskatoon Sask \$33,221, J R Topic Peterborough Ont \$30,350, J M Tonlouise Montreal Que \$66,757, J S Traill Toronto Ont \$43,670, F Trudel Quebec Que \$28,292, J A Tuck St John's Nfld \$144,921, D Usher Kingston Ont \$29,933, R G Van Huten Halifax NS \$30,949, D Vandervekan Trois-Rivières Que \$27,556, J-P Wallot Montreal Que \$34,020, C M Wells Ottawa Ont \$34,520, J Whalley London Ont \$52,640, R A Whitaker Ottawa Ont \$26,861, J M White Vancouver BC \$32,517, C M Wolfart Winnipeg Man \$30,880, T R Woolbridge Toronto Ont \$43,862, M F Zanna Waterloo Ont \$26,272.

Presidential grants \$214,979—Canadian Political Science Assoc Ottawa Ont \$37,719, R Hill Toronto Ont \$54,858.

Public awareness \$118,014—Hebdo-Science Montreal Que \$40,000, Salon des Sciences et de la Technologie Montreal Que \$42,000.

Program grants \$1,198,088—A Blum Downsview Ont \$106,949, H Charbonneau Montreal Que \$361,547, E Gold Halifax NS \$202,879, N Matte Montreal Que \$152,668, M Swain Toronto Ont \$279,224, W Young Victoria BC \$82,321.

Major editorial grant \$4,333,802—R Arbour Ottawa Ont \$530,457, A Cameron Toronto Ont \$193,315, W Dean Toronto Ont \$487,399, J M Debusjanda Sherbrooke Que \$126,440, M J Edwards Ottawa Ont \$136,144, B Gooch Victoria BC \$163,300, A K Grayson Toronto Ont \$261,405, F Halpenney Toronto Ont \$960,000, A Johnston Toronto Ont \$222,935, M Juneau Quebec Que \$393,329, P H Poirier Quebec Que \$75,000, R Rempel Hamilton Ont \$374,850, J Robson Toronto Ont \$119,678, R Schoeffel Toronto Ont \$111,295, G Stanley Calgary Alta \$156,554.

COMMUNICATIONS—Concluded

General research grants \$892,481—Universities: Dalhousie Halifax NS \$28,370, Laurentian Sudbury Ont \$26,012, Quebec A Montréal Montreal Que \$38,608, Queen's Kingston Ont \$39,119, Saskatchewan Saskatoon Sask \$32,232, Simon Fraser Burnaby BC \$33,613, Toronto Toronto Ont \$89,970, Victoria Victoria BC \$32,817, Waterloo Waterloo Ont \$35,406, Western Ontario London Ont \$49,807, Windsor Windsor Ont \$31,491, York Downsview Ont \$61,816.

Aid to Learned Journals \$1,509,807—Canadian Journal of Behavioural Science London Ont \$26,006, Canadian Journal of Political Science Ottawa Ont \$27,300, Canadian Public Administration Toronto Ont \$27,983, Canadian Public Policy Vancouver BC \$27,420.

Publication Study \$116,351

Canadian Learned Societies \$104,319

Conference grants \$646,448

Infrastructure \$1,016,742—Federation Canadienne des Etudes Humaines Ottawa Ont \$300,980 Social Science Federation of Canada Ottawa Ont \$554,528, Societe Royale du Canada Ottawa Ont \$38,500.

Aid to Scholarly Manuscripts \$1,242,000—Canadian Federation for the Humanities Ottawa Ont \$718,744, Social Science Federation of Canada Ottawa Ont \$523,256.

International relations grants \$994,358—Assoc for Commonwealth Literature and Language Studies Guelph Ont \$25,000, G B Hainsworth Vancouver BC \$33,377, J Stevens Toronto Ont \$30,378, Canadian Mediterranean Institute Ottawa Ont \$130,000.

Aid to small Universities \$437,000—Universities: Brock St Catharines Ont \$25,000, College Universitaire de St-Boniface Montreal Que \$25,000, Lakehead Thunder Bay Ont \$25,000, Laurentian Sudbury Ont \$25,000, Mount Allison Sackville NB \$25,000, Mount St Vincent Halifax NS \$25,000, Saint Mary's Halifax NS \$25,000, Trent Peterborough Ont \$25,000, Moncton Moncton NB \$25,000, Quebec à Hull Hull Que \$25,000, Lethbridge Lethbridge Alta \$25,000, Prince Edward Island Charlottetown PEI \$25,000, Winnipeg Winnipeg Man \$25,000.

Identification—Themes \$230,861—J M Crompton Calgary Alta \$60,594.

Family and Socialization \$525,123—J M Bouchard Montreal Que \$34,436, E E D Deleury Quebec Que \$52,897, J H Lewko Sudbury Ont \$59,923, A R Pence Victoria BC \$90,531, L A Serbin Montreal Que \$80,078, F F Strayer Montreal Que \$83,335.

Human Context \$273,590—J P Charland Ottawa Ont \$42,012, B Freedman London Ont \$28,737, L Salter Calgary Alta \$67,270.

Research Tools \$1,435,205—H Adelman Downsview Ont \$40,000, B Allan Kingston Ont \$39,758, A Artibise Victoria BC \$74,936, R Beaumier Montreal Que \$36,490, C Bergeron Quebec Que \$34,875, M Boulton-Wernham Ottawa Ont \$37,185, H Burshyng Ottawa Ont \$41,700, G Dinel Quebec Que \$35,500, G Heggie Downsview Ont \$42,695, P Hurtubise Ottawa Ont \$62,700, M Jacob Trois-Rivières Que \$67,714, A Joffe-Nicobeme Montreal Que \$40,000, C J Matthews Toronto Ont \$31,516, L G McCann Vancouver BC \$35,361, J S Murdoch James Bay Ont \$68,870, B Nesbitt Ottawa Ont \$30,000, T D Philips Sackville NB \$50,000, A Richardson London Ont \$50,000, D W and R Russell Waterloo Ont \$31,587, M Scott Montreal Que \$42,100, L Singer Montreal Que \$75,000, T Thompson Ottawa Ont \$35,250, J Trudel Montreal Que \$30,000, S Wigmore Toronto Ont \$60,890, A Woodsworth Downsview Ont \$38,655.

Research Resources \$770,300—Aging Population Winnipeg Man \$25,000, Anthropologie de la Femme Montreal Que \$30,000, Axes de Development Chicoutimi Que \$25,000, Epigraphy Collection Vancouver BC \$25,000, Etudes Anciennes Quebec Que \$50,000, Gerontology Simon Fraser University Burnaby BC \$25,000, Historical Micro-reproduction Ottawa Ont \$100,000, Loyalist Collection St John NB \$50,000, Maritime History St John's Nfld \$25,000, Modern Spanish Literature Ottawa Ont \$30,000, Romanticism Calgary Alta \$40,000, Sciences Religieuses Ottawa Ont \$25,000, Thanatology Montreal Que \$40,000, The Opera Collection London Ont \$35,000.

Aging Population \$1,484,566—T R Balakrishnan London Ont \$346,440, Y Brillon Montreal Que \$25,000, N Chappell Winnipeg Man \$129,236, D F Forster Guelph Ont \$67,233, P S Fry Calgary Alta \$44,100, G M Gutman Burnaby BC \$39,513, J M Ham Toronto Ont \$100,000, V J Knox Kingston Ont \$30,000, R Landry Quebec Que \$66,113, G J Leclerc Sherbrooke Que \$28,445, A Naimark Winnipeg Man \$40,000, A E D Schonfield Calgary Alta \$43,155, B Spencer Hamilton Ont \$71,172, M J Stones St John's Nfld \$43,606, J Syngie Hamilton Ont \$43,835, K W Taylor Winnipeg Man \$34,998, D Todd Winnipeg Man \$31,850, R M Vanderburgh Toronto Ont \$25,202, P T P Wong Peterborough Ont \$47,020.

Management Research \$1,206,795—S M Ansari Halifax NS \$29,300, H W Arthurs Downsview Ont \$28,125, E J Breech Philadelphia Pa \$27,587, F Kirk Ithaca NY \$46,806, P M Maher Kingston Ont \$53,915, T Makabe Toronto Ont \$29,545, W G Mills Halifax NS \$26,339, I S Pressman Toronto Ont \$49,655, H T Roy Downsview Ont \$28,188, D K Saraswati Edmonton Alta \$36,505, A Theoret Sherbrooke Que \$25,000, W B Thorne Kingston Ont \$29,613, J D Whitehead London Ont \$25,002.

CONSUMER AND CORPORATE AFFAIRS \$45,435,104

Department \$39,673,104

Grants to consumer organizations \$484,360—Automobile Protection Assoc Montreal Que \$45,000, Canadian Testing Council Ottawa Ont \$25,000, Consumer Assoc of Canada Ottawa Ont \$112,160, Federation des ACEF du Quebec Montreal Que \$50,000, Public Interest Advocacy Centre Toronto Ont \$100,000, Regulated Industries Program Ottawa Ont \$28,113.

Grants to Consumers' Association of Canada \$200,000—Consumer Assoc of Canada Ottawa Ont \$200,000.

Contributions to consumer organizations \$967,632—Association Policy and Activities Consumer Assoc of Canada Ottawa Ont \$44,370, Automobile Protection Assoc Montreal Que \$30,097, Consumer Assoc of Canada Ottawa Ont \$343,632, Public Interest Advocacy Centre Toronto Ont \$184,200.

Contributions to homeowners under the Urea Formaldehyde Foam Insulation Assistance Program \$26,934,387—York Condominium Corp Don Mills Ont \$25,000.

Contributions to workers under the Metric Commission Tool Assistance Program \$11,086,725

Standards Council of Canada \$5,762,000

Grants to Standards Council of Canada \$5,762,000—Standards Council of Canada Ottawa Ont \$5,762,000.

ECONOMIC DEVELOPMENT \$159,472**Ministry of State \$159,472**

Contribution to non-profit organization to promote economic development \$159,472—The Niagara Institute Niagara on the Lake Ont \$154,472.

EMPLOYMENT AND IMMIGRATION**\$2,826,367,026****Canada Employment and Immigration Commission \$2,826,367,026****EMPLOYMENT AND INSURANCE PROGRAM \$2,797,954,358**

Payments of Training Allowance under Sections 7, 8 and 9 of the National Training Act to or in respect of persons who are being afforded occupational training under the National Training Act \$97,512,623

Payments to employers under agreements entered into by the Canada Employment and Immigration Commission with employers, groups or associations of such employers, and provinces under Section 6 of the National Training Act \$102,915,293:

Newfoundland Region—

Dockyard St John's \$42,438, Fishery Products Ltd St John's \$37,968;

Nova Scotia Region—

Abamoweg Woodworkers Co-Op Ltd Sydney \$25,641, Beaver Under Ground Structures Sydney \$41,548, Bow Valley Offshore Drilling Halifax \$249,122, Candleriggs Halifax \$36,682, Cape Breton Development Corp Sydney \$364,757, Eskasoni Band Council Sydney \$162,888, G and M Sweeney Construction New Waterford \$31,351, Halifax Board of Trade Halifax \$270,838, Membertou Band Council Sydney \$87,339, Michelin Tire of Canada New Glasgow \$311,350, Mikmakik Development Corp Truro \$43,088, Nova Business Forms Inc Truro \$27,145, Nova Scotia Forest Industries Point Tupper \$62,360, Purdy Brothers Halifax \$31,936, Stangate Weldall Dartmouth \$75,488, Wagmatcook Band Council North Sydney \$72,730;

New Brunswick Region—

Atlantic Towing Ltd Saint John \$43,934, B N Sportswear Ltd St Anne \$26,598, Board of School Trustees District #24 Chipman \$31,579, Board of School Trustees District #26 Fredericton \$39,022, Boise Cascade Canada Ltd Newcastle \$48,517, Brunswick Mining and Smelting Bathurst \$66,491, CN Marine Moncton \$25,257, Centracare Saint John Inc Saint John \$25,265, Chaleur General Hospital Bathurst \$36,867, Connors Brothers Ltd Black's Harbour \$33,839, Dr Everett Chalmers Hospital Fredericton \$78,167, Fraser Inc Atholville \$121,286, Fundy Aviation Ltd Rothesay \$54,068, Hoptal Dr Georges L Dumont Moncton \$38,648, J D Irving Ltd Saint John \$90,250, Kent Line Ltd Saint John \$103,922, McCain Foods Ltd Grand Falls \$35,144, Miramichi Hospital Newcastle \$25,334, Myli Sportswear Ltd Edmundston \$30,663, NB Department of Social Services Saint John \$41,201, NB Electric Power Commission various locations \$148,342, NB International Paper Co Ltd Dalhousie \$110,255, Rocmura Nursing Home Inc Saint John \$31,618, Saint John Regional Hospital Saint John \$56,508, Saint John Shipbuilding & Dry Dock Saint John \$51,085, St Joseph's Hospital Saint John \$88,251;

Prince Edward Island Region—

Charlottetown Metal Products Charlottetown \$29,303, CN Marine Borden \$34,749, Island Metal Products Charlottetown \$44,539;

Quebec Region—

Air Canada Dorval \$306,803, ASEA Industries Ltee Varennes \$53,544, Ateliers d'Ingenierie Dominion Lachine \$30,954, Atelier Mecanique Perreault Pointe-aux-Trembles \$41,947, Baron Cautouch Ltee St-Jerome \$75,294, B G Checo Anjou \$29,429, Bombardier Ltee Mansonville \$71,289, Canadair Ltee St-Laurent \$375,224, Cartabec St-Redempteur \$34,198, Capitol Unican Inc Montreal \$64,174, Chantiers Davie Lauzon \$32,204, Cie Miniere Quebec Cartier Gagnon \$76,614, Ciment Independant Inc Joliette \$104,860, CLIX Inc Montreal \$26,096, CN Rail St-Laurent \$485,678, Co de Papier Q N S Baie-Comeau \$50,462, Co Miniere I O C Sept-Iles \$119,155, Conifair Aviation St-Jean \$39,411, Continental Can of Canada St-Laurent \$92,503, Conseil des Ports Nationaux Montreal \$229,142, Distributeurs de l'Est Sorel \$65,643, Dominion Bridge Sulzer Lachine \$131,554, Donohue Amos \$411,338, Donohue Normick Amos \$595,123, Electromec Inc Ancienne Lorette \$27,885, Entreprise Charl-Pol La Baie \$43,627, Epoc Montreal \$1,889,503, Firestone Canada Joliette \$73,372, Fonderie Laperle St-Ours \$38,035, Fonderie Magatteaux S C C Magog \$65,217, Forex Leroy Val d'Or \$102,391, Gamma Romont St-Hyacinthe \$91,613, Gaz Metropolitain Montreal \$724,801, Geophysique G R R International Longueuil \$38,590, Goodyear Canada Valleyfield \$300,719, Groupe Continental du Canada St-Laurent \$141,584, Howard Bienvenue Lasarre \$25,076, Hydro Quebec various locations \$240,533, I C L Computers Verdun \$36,245, Imprimerie Journal Outaouais Hull \$35,561, Imprimerie Mtl Magog Magog \$39,538, Imprimerie Trandek Montreal \$28,030, Industrie Unigair St Laurent \$32,048, Industries Joslyn Canada Lachine \$30,592, Institut Recherche H Quebec Varennes \$46,076, Instruments Optiques A M Boisbriand \$24,660, Jabert Inc Ste Emilie de l'Énergie \$36,900, Jean Cartier Hagiciel Brossard \$33,258, Jos Lachance et Fils Montmagny \$56,917, Kebec Hydraulique Neufchatel \$37,853, Kruger Inc Trois-Rivieres \$25,455, Metro Caisse Enregistreuse Montreal \$39,322, Mines Noranda Noranda \$128,040, Miron Inc Montreal \$39,954, Papiers Scott Lee Crabtree Mills \$136,450, Plastiques Gagnon St-Jean Port Joli \$39,055, Plastiques Modernes St-Hyacinthe \$28,703, Pratt & Whitney Longueuil \$191,317, Precis-Max Granby \$45,957, Quebecair Dorval \$318,666, Qit Fer et Titane Boucherville \$70,380, Regionaire 1981 Sept-Iles \$63,521, SIM Informatique Brossard \$31,963, Service Habo Essais Atlas Montreal \$89,091, St-Louis Aviation St-Jean \$156,545, Titanium Ltee St-Laurent \$107,044, Trempe des Metaux de Montreal Anjou \$122,130, Usinage Raymond Sept-Iles \$26,931, Westinghouse Canada Trois-Rivieres \$33,588;

Ontario Region—

Abitibi Price Ltd Timmins \$146,295, Advanced Business Computer Systems Int Inc Windsor \$30,686, Air Canada Toronto \$109,925, Algoma Steel Corp Sault Ste Marie \$107,820, Alcom Data Ltd Ottawa \$77,664, American Can of Canada Inc Thunder Bay \$30,702, American Motors (Canada) Ltd Brampton \$42,417, Bailey and Rose Ltd Ottawa \$40,963, Bast Canada Cornwall \$25,078, BATA Engineering Trenton \$30,306, Bennett and Hanson Smiths Falls \$29,690, Bingham-Williamette Ottawa \$25,246, Boise Cascade Canada Kenora \$148,093, Canadian Home Products Niagara Falls \$28,374, Canadian Industries Sarnia \$85,654, Cetiker Ltd Barrie \$25,631, Cheviot Wheels (Canada) Ltd Newmarket \$26,717, Chrysler Canada Ltd Windsor \$86,715, CIL Inc North York \$46,429, Clark Equipment Canada Ltd St Thomas \$50,161, Co Dev Ltd Cambridge \$44,666, Combustion Engineering Cornwall \$155,624, Consolidated Bathurst Packaging Ltd Arnprior \$32,317, Cyanamid of Canada Niagara Falls \$91,801, Dafeo & Dafeo Inc Brantford \$26,349, Denison Mines Elliot Lake \$382,928, Dominion Bridge Toronto \$119,624, Dornier Fine Papers Cornwall \$126,403, Dubreuilville Brothers Sault Ste Marie \$65,092, Dupont Canada Inc Kingston \$309,837, ESE Ltd Etobicoke \$40,201, Esso Chemical Canada Sarnia \$141,449, EX CELL-O Corp of Canada Ltd Windsor \$25,263, EXCO Engineering Scarborough \$53,644, Fabricated Steel Products Windsor \$25,834, Fisher Controls Co of Canada Ltd Woodstock \$26,138, Frankel Steel Oakville

EMPLOYMENT AND IMMIGRATION—Continued

\$27,659, GACO Systems Ltd Brantford \$39,357, Garrett Mfg Ltd Etobicoke \$30,562, General Foods Ltd Cobourg \$39,226, General Motors of Canada Oshawa \$346,705, Grant Waferboard Kirkland Lake \$70,157, Great Lakes Fabricating Sarnia \$42,185, Greater Canada Colour Printing Ltd Fort Erie \$48,437, H E Innvatter Wallaceburg \$81,912, Imperial Oil Ltd Sarnia \$69,910, Inuit Tapisist of Canada Ottawa \$32,177, J and H Normick Kirkland Lake \$30,063, J Walter Thompson Co Ltd Toronto \$25,771, Jarvis Clark Co Ltd North Bay \$26,720, Kimberly Clark Thunder Bay \$90,151, Lasco Toronto \$53,777, Libbey St Clair Wallaceburg \$25,508, Litton Systems Canada Ltd Etobicoke \$72,570 Lummus Canada Inc Sarnia \$44,164, Miracle Food Mart Burlington \$35,588, Mipel Corp Renfrew \$48,241, Nor Baker Newmarket \$55,402, O J Pipelines Ltd North Bay \$31,500, Oneida Nation Enterprises London \$26,040, Ontario Federation of Indian Friendship Centres Toronto \$33,263, Ontario Northland Sudbury \$30,521, Ontario Paper Co St Catharines \$100,035, Outboard Marine Corp Peterborough \$38,739, Peterboro Peterborough \$31,430, Petrosar Ltd Sarnia \$72,732, Phillips Cables Inc Brockville \$26,550, Pic Mobert Indian Band Thunder Bay \$29,040, Pirelli Cables Inc Prescott \$176,759, Polysar Ltd Sarnia \$220,821, Progress Fab Ltd Sarnia \$28,579, Quinte Insulators Ltd Pictou \$25,232, Rio Algom Ltd Elliot Lake \$57,750, Rockwell International of Canada Ltd Chatham \$169,628, Saskatchewan Wheat Pool Thunder Bay \$213,769, Shaw Pipe Protection Welland \$28,031, SMTM Brampton \$31,353, Spunsteel Ltd London \$69,232, Stanton Pipes Ltd Hamilton \$40,013, Steele Co of Canada Simcoe \$39,135, Stelco Simcoe \$124,253, Stephenson Rent-All Ltd Scarborough \$38,437, Stratford Shakespearean Festival Foundation of Canada Ltd Stratford \$46,945, Strathcona Paper Co Nanapanee \$36,469, Sunoco Inc Sarnia \$31,857, Trow Ltd Etobicoke \$29,259, Tycoos Tools Toronto \$437,952, Union Carbide Canada Sarnia \$103,203, Union Gas Chatham \$36,303, United Grain Growers Thunder Bay \$93,733, United Tire and Rubber Cobourg \$44,464, Vogue Brassiere Inc Cambridge \$35,100, Walter Tool & Die Barrie \$32,700, Wean United Canada Cambridge \$50,089, Welland Forge Welland \$43,917, Westinghouse Canada Ltd Toronto \$37,504, White Farm Equipment Canada Ltd Brantford \$37,924, Windsor Mold Inc Windsor \$74,851, Xerox of Canada Ltd Etobicoke \$99,150;

Manitoba Region—

Anishinabee Child & Family Services Committee Ashern \$36,354, Canada Packers Ltd Winnipeg \$26,908, City of Winnipeg Winnipeg \$509,742, CP Rail Winnipeg \$34,918, CSP Foods Ltd Russell \$109,862, Cummins Mid Canada Winnipeg \$32,713, Hudson Bay Mining & Smelting Flin Flon \$406,434, Hugh Munro Construction Ltd Winnipeg \$33,890, Johnson Brothers Manufacturing Winnipeg \$88,543, Manitoba Hydro Winnipeg \$200,587, Manitoba Rolling Mills Selkirk \$45,345, Manitoba Telephone System Winnipeg \$47,734, Native Communications Inc Thompson \$88,705, New Careers Winnipeg \$469,936, Pritchard Engineering Ltd Winnipeg \$26,920, San Antonio Joint Venture Ltd Bissett \$103,455, Selkirk Training Plant Selkirk \$178,887, Southeast Child & Family Services Committee Winnipeg \$26,945, Standard Aero Ltd Winnipeg \$37,013, Sterling Stall Winnipeg \$29,266, University of Manitoba Winnipeg \$25,951, Versatile Farm Equipment Winnipeg \$137,765, Western Region Child & Family Services Dauphin \$32,881, Youth Business Learning Winnipeg \$77,956;

Saskatchewan Region—

Amok Cluff Mining La Ronge \$40,943, Bienfait Coal Co Estevan \$34,526, Botting & Assoc Mech Centres La Ronge \$78,683, Central Canada Saskatoon \$28,370, Curtis Construction Regina \$51,283, Federation of Sask Indians Saskatoon \$67,264, Headstart Employment Corp Regina \$35,542, I M C Yorkton \$794,625, Interprovincial Steel & Pipe Corp Regina \$83,737, Kramer Tractor Regina \$26,406, Makwa Sahegahean Band North Battleford \$32,215, McNevin Construction Ltd Melfort \$28,035, Native Alcohol Regina \$32,301, Prince Albert Pulp Co Prince Albert \$43,129, PCS Mining Saskatoon

\$229,671, PCS Rocanville Yorkton \$133,836, Sask Construction Gen Workers La Ronge \$60,165, Sask Power Corp Regina \$26,522, Sask Rehabilitation Centre Regina \$41,363, Sask Wheat Pool Regina \$52,499, Saskatoon Embryo Transplants Saskatoon \$32,818, Saxby Welding Regina \$30,051, Sincro Security Saskatoon \$45,142, Threadfast Mfg Ltd Swift Current \$40,204, Whitebear Lake Development Estevan \$30,068;

Alberta/NWT Region—

Air Canada Edmonton Alta \$37,381, Alexander Band Morinville Alta \$72,740, Alexander School Board Morinville Alta \$31,406, Alexis Band Glenevis Alta \$57,955, Bear Hills Engine Rebuilders Hobbema Alta \$38,275, Beaver Lake Tribal Administration Lac La Biche Alta \$25,358, Blood Band Administration Stand Off Alta \$44,784, Blue Quill Native Education Council St Paul Alta \$43,646, Cambrian Engineering Group Calgary Alta \$14,624, Cana Construction Edmonton Alta \$104,984, Canada Tungsten Mining Corp Tungsten NWT \$27,996, Canwest Aviation Ltd Okotoks Alta \$35,964, Caslan Waskayigan Assoc Caslan Alta \$36,277, Collins Geodraft Services Calgary Alta \$119,201, Cominco Ltd Pine Point NWT \$31,650, Delta Projects Calgary Alta \$267,559, Dene Tha Tribal Administration Chateh Alta \$29,003, Dowell of Canada Ltd Calgary Alta \$28,011, Dynawest Project Ltd Calgary Alta \$67,544, East Prairie Waskayigan Assoc High Prairie Alta \$29,902, Elizabeth Waskayigan Assoc Grand Centre Alta \$35,320, Esso Chemical Canada Edmonton Alta \$152,851, Esso Resources Canada Ltd various locations NWT \$125,742, Fishing Lake Waskayigan Spathnow Alta \$30,043, Frog Lake Tribal Administration Frog Lake Alta \$70,212, Gift Lake Waskayigan Gift Lake Alta \$32,121, Gregg River Resources Hinton Alta \$31,783, Gulf Canada Products various locations Alta \$271,220, Husky Oil Operations Ltd Calgary Alta \$27,098, IDC and Cullation Lake Churchill Man \$54,196, Imperial Oil Ltd Edmonton Alta \$173,554, Inuit Broadcasting Corp Ottawa Ont \$470,146, Kehewin Tribal Administration Bonnyville Alta \$34,490, Kenting Helicopters Ltd Calgary Alta \$34,740, Kikino Waskayigan Assoc Kikino Alta \$26,016, Luscar Stereo 1977 Ltd Edson Alta \$25,636, Northwest Survey Corp Edmonton Alta \$90,792, Norward Energy Services Calgary Alta \$68,280, Novaan Alberta Corp Calgary Alta \$25,596, Nunatsiakmiut Film Society Frobiher Bay NWT \$47,901, Oxford Machine and Welding Edmonton Alta \$29,541, P C L Construction Ltd Calgary Alta \$48,623, Panarctic Oils Ltd Calgary Alta \$86,903, Pine Point Mines Pine Point NWT \$60,159, Poleart Design Calgary Alta \$27,782, Proctor and Gamble Cellulose Grande Prairie Alta \$72,417, Reid Crowthers & Partners Calgary Alta \$95,316, Saddle Lake Tribal Administration Saddle Lake Alta \$88,204, Shell Canada Resources Peace River Alta \$36,395, Sherritt Gordon Mines Ltd Ft Sask Alta \$122,114, Suncor Inc Ft McMurray Alta \$236,770, Syncrude Canada Ltd Ft McMurray Alta \$269,096, Warcon Construction Ltd Calgary Alta \$62,404, Watson Sheet Metal Ltd Calgary Alta \$108,330, Western Electrical Construction Calgary Alta \$93,760;

British Columbia/Yukon Territory Region—

Ahousat Band Council Port Alberni BC \$38,496, Air Canada Richmond BC \$27,242, Alcan Smelters and Chemicals Kitimat \$124,300, BC Coal Sparwood BC \$392,509, BC Forest Products Vancouver BC \$211,808, BC Railway Vancouver BC \$30,986, BC Timber Ltd Vancouver BC \$156,225, Brinco Mining Ltd Casiar BC \$76,958, Burrard Yarrows North Vancouver BC \$77,130, Canadian Manufacturers Assoc Vancouver BC \$808,672, Canine Lake Band Council 100 Mile House BC \$89,142, Chemainus Indian Band Ladysmith BC \$52,950, Clearwater Timber Products Kamloops BC \$28,001, Cominco Ltd Trail BC \$100,788, Cowichan Indian Band Council Duncan BC \$97,767, CP Air Richmond BC \$69,476, Crown Zellerbach Canada Ltd Vancouver BC \$71,189, Crownstern Resources Ltd Vernon BC \$30,729, Cyprus Anvil Mining For YT \$40,350, Data Tech Systems Burnaby BC \$130,141, Ebco Industries Richmond BC \$61,075, Finning Tractor & Equipment Vancouver BC \$36,725, Greenhill Surface Mine Products Fernie BC \$28,236, H A Simons Sparwood BC

EMPLOYMENT AND IMMIGRATION—Continued

\$134,383, Interior Forest Labour Relations Assoc Kelowna BC \$466,056, Kingcome Navigation Vancouver BC \$53,135, Kitsoo Band Council Port Hardy BC \$36,009, Kitsumkalum Band Council Terrace BC \$27,319, Lakalzap Band Council Greenville BC \$52,889, MacMillan Bloedel Ltd Vancouver BC \$45,767, Mayo Indian Band Mayo YT \$56,424, Nanaimo Indian Band Nanaimo BC \$51,254, Northern Native Fishing Corp Prince Rupert BC \$145,606, Northwest Whitehorse YT \$46,954, Northwood Pulp & Paper Ltd Prince George BC \$162,141, Pacific Western Airlines Vancouver BC \$31,992, Pauquachin Indian Band Brentwood Bay BC \$41,341, Quintette Coal Ltd Dawson Creek BC \$341,436, Rivtow Straits Ltd Vancouver BC \$29,820, Seaspam International North Vancouver BC \$105,614, Sooke Forest Products Sooke BC \$56,979, Stevested Machinery Delta BC \$28,039, Stolo Nation Sardis BC \$28,015, Tahsis Co Ltd Campbell River BC \$27,960, Tsartlip Indian Band Council Brentwood Bay BC \$117,693, Tsawout Indian Band Council Saanichton BC \$49,917, Tskut Band Council Terrace BC \$25,802, United Native Nation Victoria BC \$157,491, Vancouver Shipyard Co Ltd North Vancouver BC \$30,556, Wright Engineers Ltd Vancouver BC \$34,558.

Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel \$11,572,283

Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act \$18,303,686:

Nova Scotia Region—

Nova Scotia Institute of Technology Halifax \$408,000, Universite Ste Anne Church Point \$198,936, University College of Cape Breton Sydney \$812,606;

New Brunswick Region—

Province of New Brunswick Fredericton \$1,838,297;

Prince Edward Island Region—

Minister of Finance Province of PEI Charlottetown \$928,253;

Ontario Region—

Treasurer of Ontario Toronto \$11,761,675;

Manitoba Region—

Province of Manitoba Winnipeg \$439,171;

British Columbia/Yukon Territory Region—

College of New Caledonia Prince George BC \$244,800, Kwantlex College Surrey BC \$1,275,937, Piping Industry Apprenticeship Board Burnaby BC \$40,000.

Payments to organizations or individuals in support of activities complementary to Labour Market Policy \$71,903,326:

Newfoundland Region—

Agricultural Experience for the Mentally Retarded St John's \$94,270, Bay d'Espoir Development Assoc St Alban \$30,093, Bell Island Development Assoc Bell Island \$32,663, Burgeo Lions Club Burgeo \$37,681, CNIB St John's \$71,571, Corner Brook Status of Women Corner Brook \$42,369, Dildo Fur Farms Whiteway \$210,416, Eagle River Development Assoc Cartwright Labrador \$27,254, Glenwood Indian Band Council Glenwood \$33,000, Island Furniture St John's \$188,333, Labradorite Development Nain \$57,039, Labrador Inuit Assoc Happy Valley \$142,801, Labrador Legal Services Happy Valley

\$143,770, Labrador Straits Outreach St Anthony \$34,008, Michi Kamau Fisheries Goose Bay \$254,304, Mt Cashel Trades Training Project St John's \$181,033, Native Arts & Crafts Assoc Bay of Islands \$54,890, Neighbourhood Goodwill Centre St John's \$55,784, Nfld & Labrador Interpreters for the Deaf St John's \$164,979, Pre-Employment Training Program for Mentally Handicapped Adults St John's \$30,590, Southern Avalon Development Assoc St John's \$48,605, St Mary's Bay Salmon Enhancement Project St John's \$158,299, The Community Services Council of Nfld and Labrador St John's \$64,614, The John Howard Society of Nfld St John's \$85,173;

Nova Scotia Region—

Assoc for Management of Unemployment Skills and Training for Youth Sydney \$41,042, Breton Business Centre Ltd Sydney \$161,803, Chester Affirmative Industries Chester \$44,958, Coalition for Development Halifax \$83,840, East Preston Lions Club East Preston \$168,459, Eskasoni Band Council Eskasoni \$140,334, Hub-Town Chapter Parents Without Partners and Children's Aid Society and Family Services of Colchester County Truro \$25,257, Human Resources Development Assoc Halifax \$47,500, Louisbourg Harbour Front Park Ltd Louisbourg \$182,842, Maritime Native Sprouts Shubenacadie \$87,109, Metro Area Community Service Board for the Deaf Halifax \$27,809, Metropolitan Mental Planning Board Outreach Counselling Project Halifax \$29,490, Millbrook Band Council Millbrook \$159,903, Mount St Vincent University Halifax \$70,821, Native Council of Nova Scotia Truro \$83,462, New Dawn Enterprises Ltd Sydney \$75,547, Pictou County Supportive Industries New Glasgow \$62,628, Rampro Ltd Scotsburn \$72,000, Real Opportunities for Prisoner Employment Bedford \$173,925, Scotia Business Centre Ltd Bridgewater \$38,419, Shenco Ltd Sheet Harbour \$208,156, Springhill Firemen's Assoc Springhill \$153,522, Valley Native Herb Farm Ltd Lawrencetown \$96,614, Wagmatcook Band Council Nyanza \$59,641, Wa-Su-Wek Ltd Liverpool \$102,700, Whycocomagh Band Council Whycocomagh \$148,589, YWCA Halifax \$28,701;

New Brunswick Region—

Assoc des Handicapés du Madawaska Inc Edmundston \$217,019, Canadian National Institute for the Blind Maritime Division Fredericton \$54,245, Canadian Paraplegic Assoc Fredericton \$295,154, Charlotte County Daycare St Andrews \$92,470, Fabrication de Produits en Céramique Tracadie \$130,220, John Howard Society various locations \$148,770, L'Assoc des handicapés physiques de la Péninsule Acadienne Inc Caraquet \$64,827, Le Comité de Surveillance d'Aménagement Agricole Inc Tracadie \$128,099, Le Groupe Bon Accueil St Louis de Kent \$73,240, Les Femmes au Travail Moncton \$69,638, McAdam Tourism Development Inc McAdam \$30,078, Quota Club of Fredericton Fredericton \$28,662, Saint John Centre for Services to Handicapped Inc Saint John \$110,250;

Prince Edward Island Region—

Charlottetown Adult Centre Charlottetown \$47,546, Eastern Kings Forestry Souris \$40,350, Mahemigew Inc Lennox Island \$283,091, North Rustico and Area Steering Committee North Rustico \$54,018, North Shore Fisherman's Marine St Peter's \$76,548, PEI Council of the Disabled Charlottetown \$35,658, SAW Industries Inc Summerside \$61,276, West Prince Forestry Steering Committee O'Leary \$50,057, Women's Employment Program Charlottetown \$90,238, Wood Corp Summerside \$82,711;

Quebec Region—

A C B O Berthierville \$60,000, Action Emploi Blogani Basse Côte-Nord Havre St Pierre \$148,908, A L M I S S Île du Grand Calumet \$44,000, André Morin St Émile d'Aulclair \$66,250, André Robitaille and Claire Lemelin Chomedey \$51,627, APRIH Chicoutimi \$184,217, Assoc des Paraplégiques Montréal \$68,615, Assoc des Travailleurs en Exploration Minière d'Abitibi-Témiscaming Rouyn \$36,000, Ateliers

EMPLOYMENT AND IMMIGRATION—Continued

communautaire de Quebec Inc Beauport \$152,150, Bergerie de la Neigette Inc Trinité des Monts \$250,000, Bouverie Etchemin Lac Etchemin \$250,000, C A F P E Inc Sherbrooke \$190,000, Carrefour Communautaire Le Mautier Longueuil \$61,554, Carrefour Relance Inc Montreal \$43,961, Centre de Création Céramique des Îles-de-la-Madeleine Îles-de-la-Madeleine \$170,000, Centre de Formation Mécanique de Quebec Inc Charlesbourg \$260,000, Centre de Ressources pour Délinquants Inc Campbell Bay \$59,988, Centre de Ressources pour Délinquants Inc Chomedey \$170,301, Centre de Ressources pour Délinquants Inc Sherbrooke \$58,127, Centre d'Intégration des Immigrants de la Région 02 Inc Chicoutimi \$159,618, Centre d'Orientation et de Formation pour Femmes en Recherche d'Emploi St-Jean-sur-Richelieu \$75,000, Centre Emersion Inc Baie Comeau \$192,132, Centre Étape Inc Quebec \$216,042, Centre Maronniers Inc Montreal \$107,684, Centre Orientation Juif Montreal \$48,182, Circuit Imprime Alphatech Inc Grand'Mère \$110,000, Club Alimentaire-coopératif de Malartic Malartic \$70,000, Comité de Parrainage du Secteur Dolbeau-Mistassini Dolbeau \$56,465, Comité Développement Économique Desbiens Desbiens \$66,110, Comité Exploration Cantons Guea Village des Hurons \$58,000, Compost Fertox Inc St-Canut-Mirabel \$80,000, Comptoir Atowkinatok Conseil de Bande Sanmaur \$90,000, Conseil Attikamek Montagnais Village des Hurons \$70,000, Conseil de bande des Indiens Montagnais de Schefferville Schefferville \$65,000, Conseil Régional d'Intégration au Travail Inc Chateauguay \$50,000, Coop Ass for Indian Mismacs Handicraft Cte Bonaventure \$37,950, Coop O P P C S G Guyenne \$200,000, Coopérative de Production Trasso Longueuil \$330,000, Coopérative de Réparation de Camions Diesels Cadieux de Milot Milot \$174,845, Coopérative des Éleveurs de Visons de Port Cartier Port Cartier \$145,000, C T Laurentides Inc Joliette \$200,000, Desideratec St-Chrysostome \$262,000, Exploration Piekouagami Moulins à Scie Pointe-Bleue \$304,528, Expro Travail Drummondville \$296,241, Ferme Boval Inc Matapédia \$140,000, Fermes Restigouche Inc L'Ascension de Matapédia \$250,000, Fondation Marie Soleil et Jonathan Inc Rouyn \$34,353, Formation et Intégration à l'Emploi pour les Femmes de Rouyn Noranda Rouyn \$181,680, Jacques Mackay Rivière-des-Prairies \$162,507, Kitigan Zibi Enterprises Inc Maniwaki \$85,000, Kuujuaaraat Landholding Corp Quebec \$45,310, La Relance Atelier de Réadaptation au Travail Inc Hull \$203,000, La Société d'Exploitation des Ressources de la Méti Inc St Gabriel \$45,144, La Société d'Exploitation des Ressources de la Neigette Inc Trinité-des-Monts \$57,729, L'Atelier Coopératif de Reproduction de Cles et Gravure Laval \$130,000, Le Comité Éducatif des Montagnais de Sept-Îles Sept-Îles \$201,001, Le Regroupement des Femmes de Ste-Anne-des-Monts Inc Ste-Anne-des-Monts \$26,980, Le Rond Point Inc Trois-Rivières \$90,000, Les Batiments BVT Ltee Ste-Agathe \$250,000, Les Entreprises Horticoles Basignac Ltee Dester \$31,277, Les Gemmes Lac St-Jean Ltee Ste-Nazaire \$128,277, Les Mutantes de Drummondville Inc Sherbrooke \$47,594, Les Plastiques Richmond Inc Richmond \$104,000, Les Visons Gaspésie Inc New Richmond \$240,000, Magne-totheque Generale pour les Aveugles du Quebec Montreal \$54,596, Maryse Demers et Lise Roy Quebec \$133,662, Matériaux Riel Inc Fort Coulonge \$155,500, Michel Cantin Quebec \$113,003, Mistassini Lake Outfitting Camps Chibougamau \$155,000, Mohawk Council of Kahnawake Kahnawake \$50,020, Mouleurs Lanaudieres Inc St-Gabriel \$165,000, Multi-contenants de la Mauricie Inc Shawinigan-sud \$41,000, Nadeau Roland pour Centre de Formation 18-25 Jonquière \$105,951, Pello Inc Alma \$50,000, Philippe Ancitl Quebec \$52,270, Polyjeux Inc Mascouche \$105,000, Povungnituk Community Council Povungnituk \$105,000, Programme Communautaire Initiative Jeunesse St-Louis-de-Terrebonne \$31,384, Programme d'Organisation au Travail Outremont \$171,565, Projet Integration des Femmes de l'Outaouais Hull \$212,071, Recyclage Arthabaska Arthabaska \$55,000, Regional Government in Trust Kuujuaik \$79,681, Roger Bergeron Drummondville \$60,692, Routhier Robert et Descoteaux André Sherbrooke \$90,000, SANQUI Inc Montreal \$109,678, Service d'Aide Neo-Quebecois Immigrants Montreal \$37,779, Service de Travailleurs Agricoles de la Matapédia Inc Amqui \$105,000, Service M O sans B C Lac Etchemin \$84,169, Service M O Indiens sans Statut des Pontiac Trinité-des-Monts \$31,352, Service 15-20 Verdun \$149,587, Société

Autochtone de Formation et de Développement en Exploration Minière Val d'Or \$131,466, Société Coopérative Agricole de Charlevoix Inc La Malbaie \$219,680, Société de Transformation de Sault-au-Mouton Inc Sault-au-Mouton \$65,000, Société d'Expansion Économique du Saguenay Inc Chicoutimi \$114,771, Station de Formation en Mécanique de Montreal Inc Laval \$177,674, Supranet Inc Chicoutimi \$135,443, Techtube Inc Alma \$113,000, La Coopérative d'Aménagement des Ressources du Transcontinental Seilly \$60,135, Les Mutantes de Drummondville Inc Sherbrooke \$93,864, Travail non Traditionnel Inc Montreal \$163,041, Tuiles de Bois Pyro Inc Grandes Piles \$135,000, Tukilik Katujikatingninga Kupaip Takragani Fort-Chimo \$35,000, Via Travail Inc Chomedey \$210,615, White Richard for the Band Council of Caughnawaga Caughnawaga \$125,000, Wojteck Wennicksi St-Laurent \$104,658;

Ontario Region—

Airstop Ltd Ottawa \$107,180, Ajax Committee Ajax \$41,927, Arlene Timmins Timmins \$116,511, Aroland Community Store Aroland \$50,529, Assoc Mono-Parental Hearst \$99,500, Aura Electronics Ltd Staynor \$58,384, Barrie Youth Opportunity Barrie \$142,091, Be Wab Bon Mnsia Port McNeill \$118,013, Bearskin Lake Band Bearskin Lake \$36,934, Beverly Lowe & Dorothy Pierunek Ottawa \$52,405, Big Trout Lake Band Big Trout Lake \$50,902, Board of Director for Immigrant Toronto \$37,193, Canadian National Institute for the Blind Toronto \$32,801, Canadian Posture and Seating Centre Waterloo \$136,202, Canex Exeter \$45,753, Cape Croker Band Council Wiarion \$98,665, Centre for Advancement in Work and Living Toronto \$135,161, Chief Alfred Day-Oneida Native Enterprises Southwold \$216,281, Citizen Action Group Hamilton \$199,253, Cope Inc Windsor \$237,441, Cornwall Good Neighbour Services Cornwall \$109,000, Costi IAS Immigrant Toronto \$62,585, Couchiching Native Employment Orillia \$37,686, Crystal Springs Trout Farm Rockwood \$40,621, Cultural Communications Group Inc St Catharines \$58,495, Devil's Gap Marina Trust Kenora \$300,313, Down to Business Training Programme Inc Thunder Bay \$147,777, Eagle Lake Band Eagle River \$76,383, Edmison House Peterborough \$33,390, Field Wood Products Field \$26,290, Fort William Indian Band Fort William \$248,546, Francine Petiquan Elaine Ceran Women's Training Kenora \$60,019, Ganoosa Assoc Deseronto \$26,935, Haliburton Highlands Kingston \$70,419, Haliburton Hospitality Training Committee Haliburton \$102,517, Hera Metal Mfg Corp Windsor \$198,041, Heritage Market Place Food Co-Operative Inc Aurora \$190,275, Industrial Training Centre for Women Sudbury \$200,731, Insul Quilt Manufacturing George Morissette/Ted Byck Haileybury \$35,682, In Trust to Gangary Interagency Cornwall \$70,877, In Trust to Greater Barrie Chamber of Commerce Barrie \$42,600, In Trust to The Self Help for Employment Kenora \$26,531, In Trust to Social Planning Council of Ottawa Ottawa \$125,845, Ja Euclid Herie CNIB Toronto \$122,182, Joan Sharman Dave Doyle—Women Into Non-Traditional Training North Bay \$39,479, John Lutes Sudbury \$27,060, June Kertyzia Path Hamilton \$78,948, Lawrence Leaford N. Fronterac Comm Ser Perth \$27,583, J Levkoe YMCA of Metro Toronto Toronto \$52,367, Kasabonika Lake Band Kasabonika Lake \$51,121, King Fisher Lake Band King Fisher Lake \$62,701, Kirkland Lake Metis & Non Status Indian Assoc Kirkland Lake \$183,694, Lac Seul Band Hudson \$252,766, Lake Temagami Indian Band Lake Temagami \$98,539, Learner Foundation and Social Planning Council of Metro Toronto Toronto \$174,884, Linda Kapuscinski Ann Roxburgh—Elliot Lake Mfg Elliot Lake \$83,901, London Distribution Economic London \$43,669, Lucy Znotins Pam Seville—The Little Business Sarnia \$50,600, Mary Burnett Lorraine Seppala—McKays Harbour Project Rossport \$31,419, Mederios Immigrant Women Job Placement Committee Toronto \$70,243, Merricraft Inc Merrickville \$183,887, Metis & Non Status Ind Golden Lake \$32,001, Midland Penetang Youth Development Penetanguishene \$157,628, Milton Friedman Toronto \$46,800, Mississauga Indian Band Blind River \$205,358, Mothers on the Move Downsview \$134,128, Moti Dhar

EMPLOYMENT AND IMMIGRATION—Continued

Windsor Western Hospital Windsor \$96,531, Municipality of Metropolitan Toronto Toronto \$110,144, Native Employ Opportunity Thunder Bay \$39,570, Native People of Thunder Bay Development Corp Thunder Bay \$186,187, Native Women's Workshop of Southwestern Ont Inc London \$106,500, New Decade Prescott \$50,173, Norma Penner Toronto \$42,360, Northern Community Development Services Corp Fort Frances \$161,465, O-BA-Shing Metis & Non Status Indian Assoc Sioux Narrows \$73,441, Omsnia Thunder Bay Thunder Bay \$68,792, Omsnia Zone Five Alliance Peterborough \$463,989, On the Rise Inc Nepean \$36,778, Ontario Federation for Cerebral Palsy Toronto \$39,670, Osnaburgh Band Council Osnaburgh \$77,807, Ottawa Women's Credit Union Ottawa \$221,974, P W L Restoration and Repair Kitchener \$149,351, Peterborough Youth Committee Peterborough \$46,867, Prescott Welding Programme Inc Prescott \$202,387, Pride Multicap Foundation London \$26,585, Rehabilitation Foundation Toronto \$72,850, Robincasgrain-Source Industries Cornwall \$116,069, Rotary Club of Guelph Guelph \$25,735, S Aarts S Balentine MS Butterworth S McConnell-Seams Easy Port Stanley \$137,365, Sabastopol Community Development Committee Foymont \$228,073, Sachigo Lake Band Sachigo \$145,923, Sandy Lake Band Sandy Lake \$179,417, Saugeen Indian Reserve Southampton \$63,689, Sault Enterprises Women Sault Ste Marie \$245,361, Six Nations Band Council Oshwee \$115,306, Society Canada Corp Toronto \$327,113, Sole Parent Foundation of Barrie Inc Barrie \$217,189, Special Needs Employment Sarnia \$88,205, St Christopher House Toronto \$48,757, The John Howard Society Toronto \$183,791, The Restaurant Group Thunder Bay \$315,342, Third Sector Employment Enterprises Hamilton \$219,434, Times Change Women's Employment Willowdale \$154,567, Topaz London \$33,458, Toronto Office Skills Training Program Toronto \$168,013, Toronto Super Co-Op Inc Toronto \$145,500, WA-WA-TA Native Communications Society Sioux Lookout \$221,011, Wanepuhnd Corp Toronto \$92,363, Wapole Island Band Council Wallaceburg \$47,453, Weneebaykook Ltd Moosee \$83,496, Wentworth Weatherizers Non-Profit Inc Hamilton \$101,180, West Bay Band West Bay \$199,082, West End Women Training Programme Toronto \$228,092, Whitney Community Development Corp Whitney \$123,706, Willowridge Training Wheels Inc Weston \$169,053, WOA Whitworth Guelph \$49,604, Woman Power Inc London \$41,853, Women's Career Counselling Ottawa \$135,439, Working Skill Centre Toronto \$254,023, Working Women Community Centre Toronto \$167,147, Youth Opportunities Unlimited Richmond Hill \$210,363;

Manitoba Region—

Amik Tannery Winnipegosis \$135,646, Anicinabe Resource Centre Pine Falls \$232,576, Anishinabe Respect Inc Winnipeg \$148,299, Arctic Sewing Centre Satellite Project Churchill \$105,411, Arctic Trading Churchill \$105,411, Assiniboine Mushrooms Inc Winnipeg \$200,116, Banbury Cross Toys Winnipeg \$60,173 Bear River Timber Powerview \$86,908, Bison Auto Wreckers Winnipeg \$137,538, Brandon Prop Project Brandon \$102,005, Bungees Winnipeg \$240,193, Business of Living Winnipeg \$250,902, Canadian National Institute for the Blind Winnipeg \$26,729, Career Opportunities Winnipeg \$157,477, Community Economic Development Winnipeg \$69,904, Community Employment Service Russell \$35,148, Concept Special Business Advisors Inc Winnipeg \$175,594, Core Area Labour Training Program Winnipeg \$441,340, Crane River Sewing Factory Crane River \$245,813, Creative Playroom Workshop Amaranth \$42,706, Dakota Manufacturing Portage La Prairie \$157,334, Dakota Ojibway Tribal Council Brandon \$242,610, Dauphin Leather and Canvas Repair Project Dauphin \$116,048, Employment & Resource Centre Beausejour \$47,456, Employment Opportunities Winnipeg \$98,789, E-Quality Employment Inc Winnipeg \$127,634, Fairford Economic Development Project Fairford Reserve \$44,933, Fisher River Forest Products Fisher Branch \$211,100, Fisher River Sewing Factory Koostatak \$212,500, Fleecline Ventures Brandon \$229,657, Garden Hill Bakery Garden Hill \$80,933, Garden Hill Band Council Island Lake \$34,005, Ilford Community Cafe Ilford \$30,353, Indian Springs Products Somerset \$88,500, Interlake Residential Child Care Program Fairford \$85,915,

Long Plains Band Development Edwin \$55,019, Marymount Residential Childcare Training Programs Winnipeg \$148,999, Median Credit Union of Manitoba Winnipeg \$103,010, Mistik Wood Crafts Leaf Rapids \$117,490, Native Clan Wilderness Camp The Pas \$249,281, Native Employment Services Winnipeg \$27,308, Nay Ah Quong Garment Factory Rosburn \$156,683, Nelson House Band Council Nelson House \$25,247, Nelson House Loggers Nelson House \$120,865, Northwinds Art Winnipeg \$159,582, Norway House Logging & Milling Thompson \$113,419, Oak Lake Sioux Farm Inc Pipestone \$158,576, Parkland Pathfinders Winnipeg \$138,991, Pemmican Publications Winnipeg \$160,779, Portage La Prairie Farm Labour Project Portage La Prairie \$310,007, Reaching Out Winnipeg \$44,750, Riverborne Development Assistance Winnipeg \$129,954, Roseau River Indian Band Archery Manufacturing Emerson \$124,579, Ross Lake Bakery Flin Flon \$60,018, Sandy Bay Outreach Marius \$32,880, Sandy Bay Tackle Inc Amaranth \$67,463, Selkirk Outreach Selkirk \$210,047, Senior Citizens' Job Bureau Winnipeg \$25,110, Shamattawa Loggers Shamattawa \$156,071, Social Skills Orientation Course Winnipeg \$219,972, Split Lake Band Council Split Lake \$26,261, St Theresa Point Outreach St Theresa Point \$33,664, The Manitoba Women's Newspaper Inc Winnipeg \$111,037, The Pas Outreach The Pas \$132,797, Training Resources for Youth Winnipeg \$247,352, U P Start Winnipeg \$33,032, Valleyview Sheep Farm Brandon \$229,657, Wabowden Farmers Wabowden \$32,665, Wasagamack Wood Working Shop Winnipeg \$208,038, Wa-Pah-Ta Gallery Thompson \$53,934, Weegwas Printing Scaterbury \$121,392, Weenusk Wood Products Ltd Winnipeg \$150,910, Winnipeg Native Pathfinder's Winnipeg \$215,797, Women's Employment Counselling Service Winnipeg \$230,330, Women's Employment Rural Centre Beausejour \$27,718, X-Kalay Foundation Ltd Winnipeg \$214,964, Youth Employment Service Winnipeg \$116,141;

Saskatchewan Region—

Adult Training & Activity Centre Melville \$41,546, All-Sask Mutual Services Ltd Saskatoon \$212,523, Battleford's Bag Manufacturing North Battleford \$90,887, Battleford's Native Outreach North Battleford \$55,900, Bits & Pieces Second Hand Store Saskatoon \$84,835, Business/Administration Training La Ronge \$58,794, Canadian National Institute for the Blind Regina \$75,446, Canoe Lake Handicraft Canoe Narrows \$64,861, Canoe Lake Sawmill Canoe Narrows \$128,808, Chamakese Resort Shellbrook \$29,420, Cote Post Operations Kamsack \$43,226, Dakota Service Centre Fort Qu'Appelle \$50,352, Development Bridge Regina \$27,682, Dillon Wood Products Dillon \$142,542, Disabled Persons Employment Services Outreach Regina \$88,564, Employment Orientation Program Regina \$195,399, HEC-TEP Prince Albert \$181,008, Hired hand for Rent Yorkton \$159,304, Job Orientation Training La Loche \$208,614, Juvenile Court Worker Program Regina \$91,641, Kahkack Broadway \$112,854, Ka Pa Chee Certificate Social Work Fort Qu'Appelle \$218,316, Labour Orientation Saskatoon \$208,108, La Loche Construction La Loche \$231,763, La Loche Counsellor Training La Loche \$86,165, Melville Metis Upholstery Project Melville \$36,145, Naticam Construction Red Earth \$193,586, Native Employment Centre Regina \$151,532, N W III Community Support Ile à la Crosse \$117,297, Norsask Native Outreach La Ronge \$375,246, Par Industries Manufacturing Prince Albert \$80,328, Parkland Area Amnis Outreach Yorkton \$62,570, Parkland Education Employment Co-ordinating Community Inc Yorkton \$40,194, Pilot Training La Ronge \$32,837, Prairie Employment Program North Battleford \$62,154, Prairie Homes Management Fort Qu'Appelle \$39,648, Prince Albert Native Outreach Prince Albert \$63,995, Project 81—Saskatchewan Diversified Industries Saskatoon \$235,530, Riel Amnis Community Services Regina \$81,552, Riel Cresaults Senior Citizens Regina \$106,052, Saskatoon Native Outreach Saskatoon \$138,879, S I B R M Training Program Saskatoon \$177,905, Since Security Services Ltd Saskatoon \$67,168, S O R T Inc Prince Albert \$199,933, Southeast Area LEAP Construction Fort Qu'Appelle \$217,231, Sweetgrass Cow-Calf Operation Gallivan \$82,681, Wehta Matowin Project Regina

EMPLOYMENT AND IMMIGRATION—Continued

\$231,858, White Bear Handicraft Centre Carlyle \$96,528, Wood Harvest Co Development Pine House \$59,401, Working for Women Saskatoon \$174,206;

Alberta/NWT Region—

Alexander Indian Band Morinville Alta \$30,005, Athabasca Cree Indian Band Ft Chipewyan Alta \$98,931, Athabasca Tribal Council Ft McMurray Alta \$122,494, Blood Tribal Administration Stand Off Alta \$230,650, Broughton Island Coffee Shop Broughton Island NWT \$35,506, CACFL Management Yellowknife NWT \$94,907, Calgary Assoc of Self Help Calgary Alta \$109,931, Calgary Native Friendship Society Calgary Alta \$93,045, Canadian National Institute for the Blind Calgary Alta \$25,432, Community Development Training Rae Edzo NWT \$78,619, Cultural Inclusion Froebisher Bay NWT \$28,973, Distinctive Employment Counselling Edmonton Alta \$284,023, Drews Furniture Refinishers Ltd Sylvan Lake Alta \$66,056, Elizabeth Furniture Grand Centre Alta \$32,957, Employment Development Services of Edmonton Edmonton Alta \$222,896, Fox Creek Development Assoc Ltd Hinton Alta \$266,199, Ft McKay Tribal Administration Ft McMurray Alta \$202,178, Ft McPherson Garage Ft McPherson NWT \$62,694, Ft Resolution Settlement Council Ft Resolution NWT \$25,752, Frog Lake Tribal Administration Elk Point Alta \$179,087, Grande Prairie Friendship Centre Grande Prairie Alta \$226,401, Grise Fiord Co-op Grise Fiord NWT \$54,734, Hamlet Council of Esquimo Point Esquimo Point NWT \$26,547, Hamlet of Rae Edzo Rae Edzo NWT \$28,707, Horizon Project Trible C Edmonton Alta \$206,806, Igloolik Co-op Igloolik NWT \$203,728, Ikgluktiutik Island Coffee Shop Cambridge Bay NWT \$27,260, Incorporate Hamlet of Tuktoyatuk Tuktoyatuk NWT \$25,384, Inuvik Alcohol Inuvik NWT \$169,586, Jack Bredin Community Institute Edmonton Alta \$181,349, Keewewin Tribal Administration Bonnyville Alta \$74,280, Lac La Biche & District for Handicapped Lac La Biche Alta \$202,932, Lac La Biche Reg Employment Lac La Biche Alta \$75,733, Lesser Slave Lake Indian Reg Council various locations Alta \$444,454, Mitig Co-op Sanikiluaq NWT \$33,285, Mountain View Association for Mentally Handicapped Olds Alta \$57,347, Municipality of Igloolik Igloolik NWT \$29,084, Native Communications Yellowknife NWT \$263,881, Native Women's Association Inuvik NWT \$53,000, Native Women Pre-Employment Training Edmonton Alta \$197,360, Nagha Enterprises Training Program Ft Simpson NWT \$34,120, NWT Native Women's Assoc Yellowknife NWT \$151,137, On-Site Placement Service Ltd Edmonton Alta \$183,066, Options for Women Society Edmonton Alta \$117,751, Pangnirtung Cultural Inclusion Pangnirtung NWT \$37,218, Pangnirtung Misuvik Pangnirtung NWT \$82,374, Pangnirtung Print Shop Pangnirtung NWT \$150,000, Peigan Band Administration Brocket Alta \$27,377, Pond Inlet Co-op Pond Inlet NWT \$61,938, Pond Inlet Hamlet Pond Inlet NWT \$34,194, Rae Commercial Complex Rae Edzo NWT \$53,293, Sagitawah Employment Services Whitecourt Alta \$52,845, Settlement Sooniyar Corp Edmonton Alta \$36,167, Slave Lake Native Friendship Centre Slave Lake Alta \$166,450, South Edmonton Bottle Department Edmonton Alta \$119,802, St Paul & Dist Assoc for Mentally Retarded St Paul Alta \$129,457, The Drum Desmarais Alta \$56,908, The Order of St Barnabas Edmonton Alta \$220,846, The Phoenix Training & Development Foundation Edmonton Alta \$346,272, Tree of Peace Friendship Centre Yellowknife NWT \$34,520, Tribal Chief's Assoc St Paul Alta \$148,568, Vocational Training Cafeteria Peace River Alta \$165,203, Wilderness Rehabilitation Yellowknife NWT \$294,746, Wildwood Contracting Calgary Alta \$176,619, Yellowhead Tribal Council Spruce Grove Alta \$60,021;

British Columbia/Yukon Territory Region—

411 Seniors Centre Society Vancouver BC \$81,315, Ability Personnel Assoc Victoria BC \$58,208, Ad Hoc Committee for Native Women Employment Vancouver BC \$38,881, Anaham Agricultural Impr Society Alexis Creek BC \$172,068, Armstrong Enderby Youth

Employment Counselling Assoc Armstrong BC \$39,041, BC Corrections Assoc Vancouver BC \$67,397, BC Indian Economic Development Corp Vancouver BC \$333,481, BC Native Women's Society Kamloops BC \$79,839, Beaver Valley Lions Club Fruitvale BC \$122,274, Bella Coola Dist Council Bella Coola BC \$47,000, Bella Coola Indian Band Bella Coola BC \$121,752, Bella Coola Outreach Sponsor Committee Bella Coola BC \$25,179, Bruce Barnes Surrey BC \$28,205, Burns Lake Community Development Assoc Burns Lake BC \$145,313, Canadian National Institute for the Blind Vancouver BC \$131,904, Canyon City Indian Band Council Terrace BC \$94,777, Chawathil Farm Co-op Hope BC \$145,218, Chehalis Indian Band Harrison Mills BC \$72,476, Clambay Shellfish Co Chemainus BC \$30,497, Coast Transitional Employment Project Vancouver BC \$97,001, Cooks Ferry Indian Band Merritt BC \$60,929, Council of Yukon Indians Whitehorse YT \$204,875, Cowichan Indian Band Duncan BC \$123,637, CTU Mellow Co-op Consumer Assoc Alkali Lake BC \$170,018, Delta Youth Diversion & Crime Prev Society Delta BC \$196,001, District Community Services Society Terrace BC \$235,216, District Society for Mentally Handicapped Penticton BC \$162,956, Doh Day De Cla Indian Friendship Ctr Society Prince George BC \$123,626, Elizabeth Fry Society of BC Vancouver BC \$170,656, Fernie Homemakers Service Society Fernie BC \$114,925, Fort Outreach Sponsor Committee Fort St James BC \$54,220, Fort St John Lifeline Society Fort St John BC \$54,340, Golden Community Resources Society Golden BC \$144,628, Goldberg Nancy Coombs BC \$110,665, Gordon Neighbourhood House Vancouver BC \$76,780, Hans Fisheries Ltd Dawson City YT \$168,574, Hartley Bay Band Council Hartley Bay BC \$26,620, Indian Arts & Crafts Co-op Ltd Whitehorse YT \$272,503, Interior Intensive Forest Service Kamloops BC \$46,936, Interior Native Alcohol Abuse Society Armstrong BC \$107,310, Iskut Band Council Iskut BC \$164,147, John Howard Society of Vancouver Island Victoria BC \$252,104, Kamloops Trade Training Society Kamloops BC \$119,315, Kermode Friendship Centre Terrace BC \$31,820, Kitasoo Band Council Klenmu BC \$67,286, Kiti-mat Community Service Society Kitimat BC \$68,550, Klondike Outreach Sponsoring Committee Dawson City YT \$42,123, Kootenay Indian Area Council Cranbrook BC \$47,225, Laren House Society Victoria BC \$142,329, Lillooet District Indian Council Outreach Lillooet BC \$30,919, Langley Community Services Langley BC \$48,875, Matsqui Abbotsford Community Services Abbotsford BC \$210,809, Mission Indian Friendship Ctr Society Mission BC \$95,728, Nakusp District Homemaker Society Nakusp BC \$56,404, Native Brotherhood of BC Vancouver BC \$41,559, Nimpkish Indian Band Council Alert Bay BC \$106,824, Northern Native Broadcasting Whitehorse YT \$160,779, North Shore Enterprises Ltd North Vancouver BC \$42,724, North Thompson Indian Band Barriere BC \$102,863, North Wind Clothing Ltd Mackenzie BC \$168,008, Outreach 69 Sponsor Board Parksville BC \$78,040, Peninsula Community Assoc Sidney BC \$25,737, Phoenix Transition Society Prince George BC \$79,682, Pioneer Outreach Sponsoring Committee Watson Lake YT \$35,686, Polaris Board of Sponsors Burnaby BC \$99,098, Port Alberni Women's Resources Society Port Alberni BC \$41,870, Powell River Family Services Society Powell River BC \$31,607, Prince George Assoc for Handicapped Persons Prince George BC \$232,822, Quesnel Tillicum Society Quesnel BC \$46,156, Richmond Youth Services Agency Richmond BC \$48,198, Rosegarden Tenants Co-Op Society Vancouver BC \$60,255, Sami's Fine Asian Food Ltd Vancouver BC \$131,569, Shak-wak Outreach Sponsoring Committee Haines Junction YT \$33,532, Shuswap Band Gravel Pit Invermere BC \$142,367, Shuswap Outreach Society Salmon Arm BC \$62,680, Skalow Development Society Salmon Arm BC \$62,748, Skeena Terrace Tenants Assoc Vancouver BC \$76,913, Skidegate Indian Band Council Queen Charlotte City BC \$82,636, Slammion Indian Band Powell River BC \$35,915, South Peace Comm Resources Ltd Dawson Creek BC \$28,231, Squamish Indian Band Squamish BC \$130,271, Strathcona Manpower Outreach Advisory Group Vancouver BC \$71,518, Skidegate Band Council Queen Charlotte City BC \$48,519, Sumas Clay Products Ltd Abbotsford BC \$189,097, Terrace Women's Resource Centre Terrace BC \$28,348, The Aware Society New Westminster BC \$256,083, The Cost Foundation Society Vancouver BC \$32,271, The Second Step

EMPLOYMENT AND IMMIGRATION—Continued

Harbour Community Center Harry's Harbour \$50,961, Ice Breakwater Fortune \$61,517, Improved Water System & Dam Portland Cove \$26,091, Improvement Program Ramea \$48,101, Improvement Project Garnish \$29,575, Improvement to Fisherman's Wharf Come-by-Chance \$53,625, Improvements to Fisherman's Wharf Ship Cove \$30,127, Incinerator Fencing Wabush \$92,166, Incinerator Site Improvements Winterton \$41,400, Labrador Winter Games Happy Valley \$59,573, Lakeshore Drive Renovations Channel \$53,119, Landed Site Improvement Frederickton \$44,093, Landing Facility Conception Harbour \$72,949, Landing Facility Seal Cove \$54,427, Launch Flatrock \$34,575, Lethbridge Wharf Project Lethbridge \$27,094, Library Complex Clarenville \$43,826, Link Dock Jerseyside \$46,617, Local Improvement Project Brenton \$26,716, Lodge Bay Recreation Center Lodge Bay \$70,885, Long Harbour Mount Arlington Community Complex Long Harbour \$45,299, Loyal Orange Lodge Restoration Barr'd Island \$34,677, LSPU Hall Tourist & Community Audience Development Campaign St John's \$26,077, M U N Faculty of Medicine St John's \$28,737, Main Street Restoration Port-aux-Basques \$34,968, Marble Mountain Expansion Program 1982 Steady Brook \$44,048, Margaret Bowater Park Silver Anniversary Project Corner Brook \$30,853, Marginal Breastwork Chapel Arm \$44,240, Marginal Wharf Construction Mount Arlington \$76,516, Marina St Vincent's \$37,037, Marine Development Duntara \$35,610, Marine Project Ochre Pit Cove \$45,000, Marine Traffic Analysis Strait of Belle Isles Cape Norman \$30,987, Marine Works Repairs St Mary's \$50,976, Marystown Municipal Hall & Equipment Repository Marystown \$34,072, Memorial Hall Extension Jackson's Cove \$99,055, Men's Community Club Harbour Grace South \$26,648, Mic Mac Summer Games Conne River \$68,022, Mineral Related Surveys St John's \$82,935, Miscellaneous Park Improvements Rocky Harbour \$52,325, Mooring Facilities Coons Cove \$39,061, Mount March Fire Hall Mount March \$31,668, Mouse Island Sewer Port-aux-Basques \$58,135, Multi-Purpose Building Norris Arm \$28,860, Multi-Purpose Community Building Dover \$62,672, Multi-Purpose Community Center Hughes Brook \$36,607, Multi-Purpose Municipal Building Goose Cove \$44,485, Multi-Purpose Municipal Building Port Hope \$47,477, Multi-Purpose Rink & Fire Hall Construction Greenspond \$25,000, Municipal Building Goulds \$53,387, Municipal Center Fermuse \$51,074, Municipal Depot Buchans \$52,399, Municipal Development Englee \$59,713, Municipal Energy Conservation 82 Gander \$51,701, Municipal Facilities 82 Gander \$27,000, Municipal Garage Bay Roberts \$26,624, Municipal Garage Harbour Grace \$42,250, Municipal Government Building English Harbour East \$64,355, Municipal Improvement Aquaforte \$31,536, Municipal Improvement Terrenceville \$31,141, Municipal Improvements Deer Lake \$53,501, Municipal Improvements Windsor \$59,647, Municipal Improvement II Pasadena \$66,385, Municipal Improvement Project Main Brook \$47,963, Municipal Offices Badger \$51,226, Municipal Park Cobbs Arm \$30,021, Municipal Water & Road Development Adams Cove \$38,834, New Start Project St John's \$26,255, New Town Hall Construction St Anthony \$40,000, Newtown Shipway Newtown \$46,091, O'Regans Regional Pasture Development & Improvement O'Regans \$28,149, Paitsiaki Children's Center Nain \$27,625, Parrie Pond Park Phase II Stephenville \$32,388, Pasture Development Rocky Harbour \$42,494, Pasture Improvements Ferryland \$49,500, Pasture Improvements Pouch Cove \$36,563, Petty Harbour Wharf Phase III Petty Harbour \$31,585, Piccadilly Head Water Supply Phase I Piccadilly \$49,994, Pigeon Cove Gear Storage Shed Project Pigeon Cove \$29,754, Pinwear-Longliner Wharf Phase I Pinwear \$41,020, Planning/Construction of Energy Efficient Library Complex Clarenville \$48,299, Point Verde Community Environment Improvement Project Point Verde \$27,211, Port De Grave Harbour Improvement Port De Grave \$40,642, Project Continuity St John's \$62,614, Project d'Ete 1982 Cape St George \$37,030, Provincial Boy Scout Camp Northwest Brook \$25,961, Rebuilding Fish Holding Store Grey River \$35,649, Reconstruction of Slipway Woodstock \$61,834, Recreation Center Francois \$27,685, Recreation Center Trouty \$31,124, Recreation Complex Grand Falls \$29,351, Recreation Facilities Botwood \$40,126, Recreation Facilities North Harbour \$31,900, Recreation Improvements Cox Cove \$36,273, Recreation & Programming Botwood

\$26,658, Recreational Facilities Appleton \$26,181, Recreational Facilities Howley \$26,710, Recreational Improvements Wabush \$46,076, Regional Bait Holding Unit Shoal Harbour East \$35,676, Regional Fire Hall Green Island Cove \$57,964, Regional Office St Bride \$35,072, Regional Pasture McIvers \$28,981, Regional Pastureland S Shott's \$25,520, Repairing the L O Lodge Hare Bay \$28,616, Repair to Fence Bell Island \$31,282, Repairs to Sidewalks Wabush \$54,609, Repairs to Union Building Wabush \$35,289, Replacement of Ice Surface Stephenville \$66,916, Renovations to Center St Andrews \$33,498, Renovations to Municipal Hall Port-aux-Basques \$31,249, Renovations Wesley United Church Port-aux-Basques \$27,948, Restoration & Energy of LOL Gander \$35,549, Restoration of Recreational Centre Port Rexton \$28,600, Retaining Cribwork O'Donnells \$52,384, Retaining Wall Bellbuns \$44,394, Retaining Wall Campbell's Creel \$44,442, Retaining Wall Daniel's Harbour \$47,258, Retaining Wall Parson's Pond \$54,000, Retaining Wall St Lawrence \$62,314, River Breakwater Fox Island \$51,202, Road Cribbing to Fisherman's Wharf Gaskiers \$36,000, Road Improvement Bryant's Cove \$29,039, Road Protection River Head \$58,500, Robinsons Hall Retrofit Program Robinsons \$27,963, Rural Improvement Calvert \$66,761, Salt Fish Holding Shed Conche \$50,193, Salt Fish Processing Plant Woody Point \$89,506, Salvation Army Youth Hall Lethbridge \$32,500, Seal Wall Construction Bay L'Argent \$39,474, Sealers Wharf Fleur Du Lys \$38,620, Senior Citizens Center Burin \$47,908, Senior Citizens Center Conception Bay South \$33,699, Shea Heights Community Development Project Shea Heights \$41,693, Sidewalk Installation Riverside \$37,465, Sidewalks Bishops Falls \$39,113, Sidewalks 1982 Stephenville \$37,759, Signal Hill Tatto St John's \$50,000, Slipway Flowers Cove \$47,469, Slipway Lark Harbour \$53,504, Slipway Long Cove Pond Long Cove \$45,152, Slipway Morten's Harbour \$40,142, Slipway Musgrave Harbour \$25,025, Slipway Peter's River \$54,570, Slipway Quirpon \$43,951, Slipway Ship Harbour \$27,472, Slipway West Bay \$34,083, Slipway & Boat Shed Cape Broyle \$54,700, Slipway & Breastwork Hants Harbour \$35,645, Slipway Extension Placentia \$48,545, Slipway Extension Plate Cove West \$35,671, Slipway Haulout Lawn \$47,700, Slipway Repairs Forteau \$40,060, Slipways Trinity \$34,155, Small Craft Harbour West Sweet Bay \$28,384, Small Craft Wharf Burin \$33,104, Small Craft Wharf Sweet Bay \$26,703, Smith Harbour Slipway Smith Harbour \$33,366, Smoke House Tannery Glenwood \$59,914, South Brook Recreation South Brook \$39,992, Spotted Island Community Stage & Wharf Spotted Island \$44,154, Springdale Town Beautification & Ski Trail Springdale \$77,124, Squid Landing Site Traytown \$40,295, St Carol's Harbour Breakwater Phase I St Carol's \$32,258, St Phillip's Multi-Purpose Municipal Building St Phillip's \$43,928, Stadium Renovation Trinity Placentia \$31,189, Stephenville Surface Drainage Improvements Including Curb Stephenville \$128,923, Summer Vacation 82 Gander \$38,806, Tannery Development Program Glenwood \$52,695, Telidon Nfld 1982 \$40,000, Town Council Garage La Scie \$36,484, Town Library Holyrood \$30,208, Town Office Project Deer Lake \$25,919, Town Recreation Facilities Improvements & Additions Dover \$35,794, Town of St George's Improvements St George's \$64,444, Town Services Extended Port au Port \$46,412, Town's Drainage Extension Arnold's Cove \$43,016, Trailer Park Horse Brook \$59,806, Transition House for Battered Women St John's \$67,941, Twine Loft & Upgrading St Lawrence \$32,500, Twine Wharf Goose Berry Cove \$32,871, United Church All Purpose Hall La Scie \$37,620, Upgrade Marine Facilities Job's Cove \$26,280, Upgrading Fishing Facilities Whiteway \$30,713, Upgrading Tamarack Golf Club Wabush \$48,140, Upgrading of Recreational Facilities Deer Lake \$54,201, Upgrading Robinsons Community Pasture Phase II Robinsons \$51,680, Upper Amherst Cove Wharf Upper Amherst, \$24,568, Up River Road Retaining Wall Corner Brook \$35,609, Vegetable Storage Project Winterland \$26,701, Waste Control Lawn \$35,100, Waste Disposal St Barbe \$35,100, Waste Disposal Improvements Fox Harbour \$35,608, Waste Disposal Site Improvement Cape St George \$34,576, Water Facility Improvement Robert's Arm \$31,748, Water Filtration System Pool's Cove \$68,967, Water Installation Straitsville \$71,832, Water Project Phase IV St Anthony \$66,260, Water & Sewer Extension Roddickton \$79,713, Water & Sewer Extension Spaniards Bay

EMPLOYMENT AND IMMIGRATION—Continued

\$40,031, Water Supply Belleoram \$67,500, Water Supply McCallum \$60,611, Water Supply Trepassey \$46,161, Water Supply Project Glenburnie \$36,609, Water Supply for Salmon Drive Salmon Cove \$26,248, Water System Extension Chance Cove \$35,460, Water & Service Extension Mount Moriah \$34,321, Waterline Thornlea \$28,432, Waterline Extension Bellevue \$54,409, Waterline Extension & Main Street Upgrading St Lawrence \$31,497, Waterline Improvements Blue Cove \$44,269, Wesleyville Small Boat Emergency Slipway Wesleyville \$25,013, West Mines Water Mains Phase II Bell Island \$47,189, Western Bay Wharf & Slipway Western Bay \$25,648, Wharf Ragged Point \$30,958, Wharf Springdale \$52,532, Wharf Committee Port Kirwan \$59,022, Wharf Completion Admiral's Beach \$58,863, Wharf Completion Cripple Cove \$34,737, Wharf Construction Boxey \$26,957, Wharf Construction Embree \$47,487, Wharf Construction Heart's Delight \$37,893, Wharf Construction Job's Cove \$29,413, Wharf Construction Point Lance \$62,325, Wharf Construction Ragged Point \$30,037, Wharf Construction White Bay \$49,010, Wharf Extension: Bridgeport \$43,203, Carbonar \$35,884, Carter's Cove \$44,569, Colliers \$44,970, Flower's Cove \$52,900, King's Cove \$50,996, Lance Cove \$36,600, Tor's Cove \$32,881, Turk's Cove \$35,665, St Julien's \$64,365, White Bay \$41,535, Wreck Cove \$27,389, Wharf Extension & Repair Straitsville \$49,771, Wharf & Fish Landing Facilities Bishop's Cove \$74,656, Wharf Improvement Knight's Cove \$28,600, Wharf Improvements Caplin Cove \$36,000, Wharf Improvements Parker's Cove \$38,250, Wharf Improvements Parsons Pond \$52,150, Wharf Improvements Phillip's Head \$36,697, Wharf Improvements & Small Boat Slipway Grand Bank \$51,701, Wharf Phase IV Petty Harbour \$27,225, Wharf Project Portland \$29,108, Wharf Reconstruction Baie Verte \$42,193, Wharf Reconstruction Bonavista \$72,000, Wharf Reconstruction Coachman's Cove \$34,668, Wharf Summerford \$42,767, Wharf Repairs Burnside \$36,369, Wharf Repairs Conche \$69,840, Wharf Repair & Extension Glovertown North \$61,789, Wharf & Slipway Extension Conception Bay South \$26,735, Wharf & Slipway Repair Noggins Cove \$47,895, Winter \$2/83 Port-aux-Basques \$33,990, Women's Institute Fire Prevention Lewisporte \$42,250, Working Canadian Youth Buchans \$26,724, Youth Activity Hall Hampden \$37,323;

Nova Scotia Region—

Acadia Indian Band Council Yarmouth \$27,288, Acadiaville Conway Betterment Assoc Acadiaville \$28,502, Afton Band Council Afton \$29,499, Albert Bridge Community Volunteer Fire Department Albert Bridge \$52,330, Amherst Day Care Centre Amherst \$47,166, Annapolis Royal Dev Commission Annapolis Royal \$50,640, Baxter's Cove Fishermen's Assoc Baxter's Cove \$39,586, Bear River Board of Trade Bear River \$50,572, Belliveau's Cove Waterfront Improvement Committee Belliveau's Cove \$38,294, Bethel Presbyterian Church Sydney \$36,562, Big Brothers Big Sisters of Hants Windsor \$32,113, Birch Groves Recreation Assoc Birch Groves \$37,216, Boisdale Community Development Assoc Boisdale \$55,872, Bras d'Or Florence Kinsmen Bras d'Or \$34,667, Canadian Seafood & Allied Workers Pictou \$41,635, Canning & District Rec Comm Canning \$34,716, Canson & Area Arena Community Canso \$42,376, Cape Breton Co Rec Commission Sydney \$29,336, Cape Breton District School Board Sydney \$53,792, Cape Breton Family YMCA Sydney \$145,758, Cape Breton Miners Foundation Glace Bay \$48,364, Cape Breton Transition House Sydney \$27,508, Chapel Island Band Chapel Island \$36,142, Chedabucto Volunteer Fire Department Queensport \$28,267, Cheticamp Fish Co-Op Cheticamp \$28,427, Church of the Good Shepherd New Waterford \$27,029, Citizen Service League Glace Bay \$32,360, City of Dartmouth Dartmouth \$70,230, City of Halifax Halifax \$121,645, City of Sydney Sydney \$26,483, City of Sydney Parks & Recreation Sydney \$33,120, Clare Golf & Country Club Clare \$25,740, Colchester YMCA Truro \$62,989, Cole Harbour Boys & Girls Club Cole Harbour \$42,464, Comeauville Port Committee Comeauville \$26,800, Commissioners of the Fire Department of the Fire District of Guysborough Guysborough \$34,058, Community Involvement of the Disabled Sydney \$38,953, Community Living Alternatives Society Wolfville \$33,121, Cornwallis Street Baptist Church Halifax \$39,170,

Cumberland District Planning Comm Truro \$48,393, CAMR Digby \$26,585, CAMR Cape Breton Branch Sydney \$38,020, Dalhousie Legal Aid Halifax \$26,688, Dartmouth Boys and Girls Club Dartmouth \$58,267, Dartmouth General Hospital Dartmouth \$24,716, Digby Water Commission Digby \$58,968, District #1 Community Centre Fire Hall Planning Committee Blandford \$50,821, District #6 Volunteer Fire Department Christmas Island \$39,229, Dominion Reserve Gardner Kinsmen Dominion \$28,498, East Island Radio Club Sydney \$51,168, Eastern Shore Dev Comm Musquodoboit Harbour \$34,500, Edward Covert Parker's Cove \$30,151, Epic Housing Society New Glasgow \$77,094, Eskasoni Band Eskasoni \$241,062, Florence Comm Dev Committee Florence \$28,740, Florence Volunteer Fire Department Florence \$38,525, Frenchville Volunteer Fire Department Frenchville \$43,650, Glace Bay Downtown Dev Glace Bay \$35,863, Glace Bay Miners Forum Ltd Glace Bay \$31,700, Guysborough Lions Club Guysborough \$76,334, Halifax County Industrial Commission Halifax County \$75,075, Halifax Senior Citizens Housing Corp Ltd Halifax \$44,275 Hants County Exhibition Windsor \$48,834, Highland Day Care Centre Inverness \$30,544, Highland Resources Ltd Sydney \$41,967, Home for the Emotionally Handicapped Sydney \$30,940, Immaculate Conception Parish Sydney Mines \$35,235, Inverness Consolidated Memorial Hospital Inverness \$45,939, Inverness District School Board Inverness \$33,280, Inverness Fishermen's Group Inverness \$42,059, Isle Madame Columbus Club Petit de Grat \$30,912, Kings Historical Society Wolfville \$38,128, Kings Point Fishermen's Committee Ingonish \$28,285, Kings Regional Health & Rehabilitation Kentville \$36,895, Kings Regional Vocational School Kentville \$45,323, Kinsmen Club Inverness \$29,199, Kinsmen Club North Sydney \$38,287, Kinsmen Club Rec Club Glace Bay \$26,423, Kipawo Heritage Society Wolfville \$35,870, K L Brandt & G Hayes Cottage Cover \$41,844, La Societe St Pierre Cheticamp \$45,174, Lawrence-town & District Improvement Lawrencetown \$38,423, Le Portage Golf Club Cheticamp \$78,265, Little Anne—Sampson's Cove Harbour Committee Sampson's Cove \$26,303, Little Narrows Community Development Little Narrows \$25,620, Loch Lomond Heritage Loch Lomond \$31,249, L'Ardoise Community Centre L'Ardoise \$47,675, Maple Hill Manor Society New Waterford \$33,876, Meat Cove Fisherman's Comm Meat Cove \$31,282, Membertou Band Council Sydney \$120,648, Millbrook Band Council Millbrook \$72,359, Miners Memorial Society New Waterford \$40,751, Mira Pastures Co-op Ltd Marion Bridge \$25,230, Mount St Vincent University Halifax \$34,156, Mulgrave Industrial Commission Mulgrave \$26,033, Municipality of Barrington Barrington \$36,189, Municipality of Colchester Truro \$31,321, Municipality of the County of Antigonish Antigonish \$84,060, Municipality of the County of Cape Breton Sydney \$78,118, Municipality of the County of Halifax Halifax \$106,607, Municipality of the County of Richmond Richmond \$154,537, Municipality of the District of Argyle Argyle \$62,998, New Dawn Enterprises Ltd Sydney \$46,926, New Glasgow Board of School Commissioners New Glasgow \$68,706, New Victoria Vol Fire Department New Victoria \$45,431, New Waterford Parks & Recreation New Waterford \$45,574, New Waterford School Board New Waterford \$44,774, North Preston Recreation Assoc North Preston \$25,800, North Sydney Community Forum North Sydney \$37,337, North Sydney Parks & Recreation North Sydney \$53,074, Northern Victoria Community Centre Cape North \$57,686, Northside Victoria District School Board North Sydney \$28,160, Northside Visiting Homemakers Sydney Mines \$31,433, Nova Scotia Society for Autistic Children Sydney \$29,726, NS Remote Sensing Centre Lawrencetown \$47,740, NS Society for the Prevention of Cruelty to Animals Yarmouth \$49,107, Orangedale Imp Assoc Orangedale \$39,955, Orangedale Presbyterian Church Orangedale \$25,489, Parish of St George Sydney \$51,250, Pictou Landing Band Council Pictou Landing \$58,308, Port Hastings Volunteer Fire Department Port Hastings \$38,733, Port Hawkesbury Industrial Commission Port Hawkesbury \$32,056, Port Hawkesbury Lions Club Port Hawkesbury \$28,648, Port Hood and District Fire Department Port Hood \$25,207, Port Morien Wildlife Assoc Port Morien \$29,272, Queen's County Fair Liverpool \$29,196, Recreation Council for the Disabled Halifax \$39,876, Reserve Mines Volunteer Fire Department

EMPLOYMENT AND IMMIGRATION—Continued

Reserve Mines \$33,570, Richmond County Development Corp Louisdale \$70,997, River Bourgeois Baseball Club River Bourgeois \$43,807, Riverdale Athletic Assoc Riverdale \$47,631, Ross Ferry Community Centre Ross Ferry \$31,745, Royal Canadian Legion Branch 132 Sydney \$29,606, Royal Canadian Legion Branch 15 New Waterford \$28,070, Royal Canadian Legion Branch 3 Glace Bay \$28,927, Royal Oak #85 AF & AM Sydney Mines \$37,850, Sackville Chamber of Commerce Sackville \$34,852, Sacred Heart Church Doucetville \$37,572, Salmon River Community Assoc Salmon River \$40,455, Scotts Bay Fishermen's Assoc Scotts Bay \$35,039, Seaview Manor Corp Glace Bay \$39,819, Senior Citizens Resource Centre Sydney \$32,166, Shean Day Care Centre Inverness \$38,973, Sheet Harbour & District Rec Assoc Sheet Harbour \$26,350, Shelburne County Exhibition Assoc Shelburne \$34,893, Shubenacadie Band Council Shubenacadie \$121,760, South Bar Volunteer Fire Department South Bar \$35,863, South Shore Community Services Assoc Bridgewater \$28,352, South Shore Tourism Assoc Bridgewater \$28,909, Southside Boulardarie Volunteer Fire Department Boulardarie \$34,140, Spring Garden Villa Sydney \$33,952, Strait Area Horsemen's Club Port Hawkesbury \$50,742, St Agnes Parish Council New Waterford \$33,514, St Alban's Anglican Church Sydney \$53,450, St Alphonsus Parish Victoria Mines \$32,418, St Andrew's United Church Sydney \$35,406, St Eugene Parish Hall Committee Dominion \$26,552, St George's Anglican Church Halifax \$31,872, St Hyacinthe Parish D'Escouse \$27,388, St James Church Halfway Cove \$26,065, St James Ladies Auxiliary Gardney Mines \$31,299, St John's Anglican Church Petit de Grat \$26,650, St John's United Church Port Morien \$37,942, St Joseph's Parish Council Louisdale \$36,976, St Mark's Church Coxheath \$28,035, St Mary's Anglican Church Glace Bay \$25,146, St Peter's Parish Council Tracadie \$25,545, St Rita's Hospital Sydney \$25,840, Sydney Bicentennial Committee Sydney \$60,743, Sydney Boys & Girls Club Sydney \$33,291, Sydney City Hospital Sydney \$44,700, Sydney Mines Sportmen's Club Sydney Mines \$28,450, Sydney Parks & Recreation Sydney \$155,389, Sydney Water Commission Sydney \$159,629, Talbot House Frenchvale \$32,308, Tiverton & District Board of Trade Tiverton \$35,253, Town of Amherst Amherst \$132,788, Town of Bedford Bedford \$25,678, Town of Bridgetown Bridgetown \$40,380, Town of Bridgewater Bridgewater \$44,266, Town of Dominion Recreation Commission Dominion \$33,201, Town of Glace Bay Glace Bay \$49,318, Town of Hantsport Hantsport \$36,456, Town of Kentville Kentville \$75,681, Town of Louisbourg Louisbourg \$56,032, Town of Middleton Middleton \$40,724, Town of New Glasgow New Glasgow \$139,581, Town of North Sydney North Sydney \$113,286, Town of Parrsboro Parrsboro \$48,559, Town of Pictou Pictou \$46,620, Town of Port Hawkesbury Port Hawkesbury \$29,528, Town of Shelburne Shelburne \$36,153, Town of Stellarton Stellarton \$39,750, Town of Sydney Mines Sydney Mines \$34,237, Town of Trenton Trenton \$73,673, Town of Truro Truro \$70,692, Town of Westville Westville \$42,555, Town of Windsor Windsor \$32,253, Truro Boys & Girls Club Truro \$61,528, UMF Co-op Alder Point \$25,875, UMF Co-op Port Hood \$46,278, United Empire Loyalist Bicentennial Assoc Shelburne \$26,325, United Maritime Fishermen Ballantyne's Cove \$30,352, United Steelworkers of America Sydney \$51,700, Universal Negro Improvement Glace Bay \$47,413, Université Ste Anne Church Point \$43,356, Wagnatook Band Nyanza \$54,271, Western Nova Scotia Blueberry Growers Co-op Carleton \$37,527, Westmount Volunteer Fire Department Westmount \$31,004, Whycomagh Area Lions Whycomagh \$27,577, Whycomagh Band Council Whycomagh \$127,456, Wilson United Church Florence \$30,581, Wolfville Area Housing Society Wolfville \$27,371, Women's Institute of Point Edward Point Edward \$42,241, Women's Health Education Network Truro \$27,371, Yarmouth Arts Council Yarmouth \$32,475, Yarmouth Family YMCA Yarmouth \$39,178, Yarmouth Regional Hospital Yarmouth \$40,837, Workers Compensation Board of Nova Scotia Halifax \$268,884;

New Brunswick Region—

Alcoholism Treatment Centre Miramichi Hospital New Castle \$52,487, Ami du 3^e Age de Buctouche Inc Buctouche \$52,000 Andre

Comeau Sheila \$27,812, Assoc Canadienne pour la Deficiencie Mentale Cap-Pele \$35,096, Assoc Canadienne pour Sante Mentale various locations \$86,182, Assoc des Pêcheurs Pigeon Hill \$95,922, Barryville Community Recreation Council Inc Lacageville \$33,710, Big Cove Band Council Big Cove \$187,442, Boiestown United Pentecostal Church Boiestown \$39,182, Brigade des Pompiers Volontaires de Neguac Neguac \$25,668, Brigade des Pompiers Volontaires St Isidore \$54,987, Burnt Church Indian Band Burnt Church \$191,793, Camp Ectus Petit Rocher \$27,136, Canadian Assoc Mentally Retarded Lameque \$37,529, Canadian National Institute for the Blind Edmundston \$33,554, Carleton County Historical Society Inc Woodstock \$29,644, Carrefour pour Femmes Inc Moncton \$61,817, Central Miramichi Historical Society Inc Doaktown \$273,022, Central NB Woodmen's Museum Inc Boiestown \$66,132, Centre Aquatique de Bathurst Inc Bathurst \$57,966, Centre de Loisirs de Dundee Inc Dundee \$34,768, Centre de Loisirs St Arthur St Arthur \$45,098, Centre de Loisirs St Joseph Inc St Joseph \$32,078, Centre Recreatif de Charlo Inc Charlo \$42,082, Centre Recreatif Paroisse de Val d'Amour Val d'Amour \$38,173, Centre de Ressource Inc Bathurst \$30,534, Centre Evangeline Inc Richibucto \$30,666, Centre Recreatif D'El River Bridge Inc Baie Ste Anne \$26,754, Centre Universitaire de Shippegan Shippegan \$37,424, Centre Universitaire St Louis Maillet Edmundston \$99,642, Chaleur Area Historical Research Society Inc Dalhousie \$45,855, Chambre de Commerce de Collette Inc Rogersville \$26,014, Chatham Head Oldtimer's Assoc Chatham Head \$60,065, Chatham Historical Properties Inc Chatham \$36,621, Chatham Volunteer Fire Department Chatham \$46,209, Cherry Brook Zoo of Saint John Inc Saint John \$36,945, Church of St Andrew and St David Saint John \$39,987, City of Bathurst Bathurst \$208,474, City of Campbellton Campbellton \$106,061, City of Fredericton Fredericton \$48,448, City of Moncton Moncton \$49,418, Claire-Fontaine Ltee Kouchibouguac \$98,450, Club D'Age D'Or de St Philippe Inc Moncton \$35,617, Club d'Age d'Or St Raphael Co-op Ltee Lameque \$31,952, Club Pokemouche Inc Pokemouche \$74,260, Club Rallye Automobile St Quentin Inc St Quentin \$49,335, Club Recreatif Pleasant Ridge Inc Rogersville \$34,422, Club Sportif de Lacageville Lacageville \$27,548, Co Internationale de Papier NB Dalhousie \$43,199, Comite des Citoyens de Four Roads Inc Four Roads \$34,274, Comite des Citoyens d'Alcida et Dauversière Petit Rocher \$60,558, Comite Municipal de Miscou Miscou Centre \$28,717, Comite Parc du Vieux Moulin Nigadoo \$42,489, Comite Paroissial de Paquetville Paquetville \$26,342, Comite Paroissial de St Nom de Jesus Beresford \$57,189, Comite Paroissial Paroisse St Jean M Vianney Dundee \$34,932, Conseil des Loisirs de Riceville Inc Edmundston \$39,413, Conseil Paroissial de Shediac Shediac \$40,105, Conseil Paroissial de St Paul St Paul de Kent \$75,579, Conseil Paroissial Notre Dame de Fatima Saint Arthur \$44,069, Conseil Pastoral St Jean Baptiste St Jean Baptiste \$26,230, Conseil Recreatif de Cocagne Inc Cocagne \$113,523, Cooperative Agricole de Rogersville Ltee Rogersville \$60,437, Cooperative Agricole Forestiere Ltee Kedgwick \$51,014, Dalhousie Pre School Inc Dalhousie \$68,803, Derby Recreation Centre Inc Renous \$37,845, District Service Local de St Jean Baptiste St Jean Baptiste \$81,553, East Botsford Recreation Council Bayfield \$30,191, East Riverview Residents Assoc Inc Riverview \$30,891, Eel Ground Indian Band Newcastle \$62,132, Eel River Band Council Dalhousie \$59,601, Festival Acadien Inc Caraque \$25,046, Glen Levit-Glencoe Fire Protection Tide Head \$61,207, Hestia House Inc Saint John \$30,063, Huntsman Marine Laboratory St Andrews \$29,194, Institut de Memramcook Saint Joseph \$39,960, J D Irving Sussex Sawmill Sussex \$28,790, Kingsclear Indian Band Fredericton \$44,063, La Societe Historique du Madawaska Inc Edmundton \$45,065, L'Assoc des Loisirs de Maltempeck Pokemouche \$37,943, L'Assoc Handicapes Physiques Peninsule Acadien Burnsville \$32,847, L'Union des Pêcheurs des Maritimes Cap Pele \$63,580, L'Union des Pêcheurs des Maritimes Robichaud \$26,786, La Commission Industrielle de Kent Inc Buctouche \$96,558, La Municipale de Kedgwick Kedgwick \$33,060, Lakeland Industries CAMR McAdam Branch McAdam \$40,624, Le Comite de l'Arena Baie Ste Anne Inc Baie Ste Anne \$29,300, Le Comite du Foyer de Chez Nous Inc Richibucto Village \$34,684, Le Comite Paroissial St

EMPLOYMENT AND IMMIGRATION—*Continued*

Simon \$55,149, Le Comité Paroissial de Miscou Centre Miscou Centre \$42,427, Les Anciens et Amis de l'Académie St Famille Tracadie \$39,347, Les Résidences de Richibucto Ltee Richibucto \$60,000, Little Southwest Recreation Council Inc Red Bank \$41,293, Loyal Orange Lodge #158 McNamee \$30,186, McAdam Tourism Development Inc McAdam \$84,793, Michel Saulnier Pont LaFrance \$31,293, Miramichi Hospital Newcastle \$29,515, Miramichi Salmon Assoc Inc Newcastle \$68,799, Moncton Hospital Moncton \$44,294, Municipalité de Bertrand Bertrand \$49,919, Municipalité de Drummond Drummond \$25,656, Municipalité de Lac Baker Inc Lac Baker \$40,101, Municipalité de Paquetville Paquetville \$67,373, Municipalité de Rivière Verte Rivière Verte \$69,768, Municipalité de Saint Léolin Inc Saint Léolin \$67,538, Municipalité de Verret Verret \$46,312, Municipalité Ste Anne de Madawaska Ste Anne de Madawaska \$57,742, Musée de Kent Inc Buctouche \$72,946, NB Action Group for Homeowners with UFFI Inc Riverview \$31,590, NB Electric Power Commission Fredericton \$50,400, NB Farm Vacation Recruitment and Promotion Harcourt \$46,968, Nepisiquit Salmon Assoc Bathurst \$52,836, New Brunswick School District #14 Sackville \$25,283, New Lease Inc Saint John \$48,098, Newcastle Fields Assoc Newcastle \$41,844, Oromocto Indian Nation Band Oromocto \$26,895, Our Lady of Mercy Roman Catholic Church Pointe du Chêne \$27,395, Pabean Indian Band Bathurst \$32,195, Parish of the Assumption of Blue Bell Plaster Rock \$45,639, Paroisse de St-Antoine St-Antoine \$31,050, Paroisse Notre Dame des Flots Lameque \$25,573, Paroisse St Michel de Drummond Drummond \$39,843, Paroisse Saint Timothée de Shemogue Shemogue \$49,250, Plaster Rock Recreation Commission Plaster Rock \$28,802, Red Bank Indian Band Red Bank \$45,768, Residence Ste Therese Inc Dieppe \$118,696, Residences St Louis Inc St Louis de Kent \$56,775, Restigouche Country Club Campbellton \$91,497, Rockland Cemetery Co McAdam \$32,350, Rotary Club of Newcastle Newcastle \$92,965, Salisbury Lions Senior Citizens Complex Inc Salisbury \$50,000, Société Habitation Rogersville Inc Rogersville \$75,918, Société Historique de la Mer Rouge Inc Robichaud \$36,672, St Bartholomew's Church Port Elgin \$28,676, St Bridget's Parish Council Renous \$33,739, St Edward's Parish Council Renous \$29,969, St Joseph's Parish Committee Nash Creek \$100,630, St Mark's United Church Douglastown \$33,742, St Mary's Indian Band Fredericton \$43,014, St Michael's Parish Council Chatham \$55,840, St Stephen Curling Club Inc St Stephen \$49,978, St Anne's Fishermen Committee Ste Anne de Kent \$57,070, Sunny Corner Local Service District Newcastle \$25,840, Sunnyside Catholic Women's Club Nash Creek \$31,016, Tel-Aide l'Écoute Inc Edmundston \$36,857, Tobique Reserve Indian Band Council Perth Andover \$214,001, Town of Chatham Chatham \$176,508, Town of Dalhousie Dalhousie \$135,837, Town of Oromocto Oromocto \$32,877, Town of Riverview Riverview \$107,282, Town of Sackville Sackville \$31,409, Town of Stephen St Stephen \$31,459, Town of Sussex Sussex \$26,199, Transition House Inc St Stephen \$58,379, Union des Pêcheurs des Maritimes Pointe Sapin \$27,587, Union des Pêcheurs des Maritimes Region le Goulet \$56,177, Union Pêcheurs Maritime Region Sheila \$26,350, United Maritime Fishermen Co-op Moncton \$51,730, United Pentecostal Church of Lorne Nash Creek \$25,785, University of New Brunswick Fredericton \$91,573, Villa St Andre Inc St Andre \$39,899, Village de Bas Caraquet Bas Caraquet \$36,961, Village de Cap Pele Cap Pele \$54,738, Village de Grande Anse Grande Anse \$28,582, Village de Neguac Neguac \$46,085, Village de Petit Rocher Petit Rocher \$67,889, Village de Pointe Verte Pointe Verte \$62,859, Village de Saint Antoine Saint Antoine \$54,649, Village de Saint Basile Saint Basile \$99,869, Village de Saint François Saint François \$66,546, Village de Saint Joseph Saint Joseph \$37,006, Village de Saint Louis de Kent Saint Louis de Kent \$35,305, Village de Sheila Sheila \$86,444, Village de St Quentin St Quentin \$103,865, Village of Canterbury Canterbury \$29,806, Village of Centreville Centreville \$28,328, Village of Doaktown Doaktown \$69,720, Village of Douglastown Douglastown \$148,433, Village of Hillsborough Hillsborough \$138,306, Village of McAdam McAdam \$202,540, Village of Nelson-Miramichi Nelson-Miramichi \$70,851, Village of Port Elgin Port Elgin \$81,714, Village of Rexton Rexton \$55,675, Village of Tide Head Tide Head \$46,024, Ville de Caraquet Caraquet \$187,668, Ville de Dieppe

Dieppe \$34,840, Ville d'Edmundston Edmundston \$115,426, Ville de Lameque Lameque \$92,117, Ville de Shippegan Shippegan \$74,426, Ville de Tracadie Tracadie \$48,778, York Sunbury Historical Society Inc Fredericton \$39,095;

Prince Edward Island—

Abegweit Band Council Cornwall \$39,848, Belfast Community Beautification Project Belfast \$43,800, Belfast Community Restoration Project Belfast \$38,597, Bunbury Capital Works Bunbury \$39,406, Canadian Mental Health Assoc Charlottetown \$25,911, Community Garden Completion Project Kensington \$30,015, Dundas Project Dundas \$35,970, Eastern Kings Arena Development Souris \$51,000, Eastern Kings Home Repair Souris \$25,155, Egmont Bay and Mount Carmel Exhibition Egmont Bay \$29,108, Georgetown Development Georgetown \$70,311, Georgetown Lions Club Georgetown \$38,353, Greater Summerside Development Project Summerside \$28,147, Inverness and Mount Pleasant Industrial Development Committee Inverness \$34,181, Kilmuir Hall Kilmuir \$29,278, Lennox Island Committee Improvement Lennox Island \$25,322, Little Sands Public Hall Little Sands \$31,402, Maple House Inc O'Leary \$26,355, Miminegash Harbour Miminegash \$34,786, Morell River Watershed Enhancement Morell \$66,704, Mount Carmel Co-op Mount Carmel \$35,174, Mount Pleasant and Area Resource Improvement Mount Pleasant \$52,280, O'Leary Community Sports Centre O'Leary \$39,610, Palmer Road Parish Palmer Road \$35,728, Peter's Road Community Project 1982 Peter's Road \$29,468, Prince County Shellfish Assoc Ellerslie \$27,623, Richmond and Wellington Centre Sports Centre Richmond \$26,484, Southern Kings and Queens Home Repair Montague \$107,474, St Felix CIC St Felix \$25,138, St James Parish and Egmont Bay Wellington \$26,315, St Louis Recreation Centre St Louis \$35,735, Summerside Boys and Girls Club Summerside \$33,776, Tignish Harbour Improvement Tignish \$35,724, Tignish Legion Community Hall Tignish \$44,338, Town of Borden Borden \$26,472, Town of Georgetown Georgetown \$57,634, Town of Souris Souris \$73,739, Town of Summerside Summerside \$70,747, Trinity United Church Summerside \$57,775, Tyne Valley Oyster Festival Tyne Valley \$28,708, Tyne Valley Recreation Cotton Committee Tyne Valley \$26,290, Village of Cornwall Cornwall \$32,237, Village of Pionnier Acadien de Mount Carmel Mount Carmel \$29,184, Village of Tignish Tignish \$39,004, Wellington Cooperative Assoc Wellington \$27,502, West Isle Mall Renovations Bloomfield \$36,934, West Prince Housing Corp O'Leary \$69,333, West Point Community Development Group West Point \$37,165, Workmen's Compensation Board Charlottetown \$151,860;

Quebec Region—

ACAPAL Duvernay \$26,570, Accueil Domremy St-Pascal Inc St-Pascal \$28,336, ADEL Haute Gatineau Inc Maniwaki \$97,371, ADELIM Inc Cap-aux-Meules Îles de la Madeleine \$101,983, ADER de la Matapédia Inc Amqui \$96,000, Afeas regions Saguenay Lac St-Jean St-Gedeon \$34,587, Aide à la Jeunesse Inc Villes Frontalières \$60,896, Aide personnes âgées/défavorisées Fabreville \$73,096, Aide personnes âgées/résidences Laval \$27,031, Alliance Laurentine des métis St-Nazaire \$29,580, ALMISS Local 30 Mistassini Mistassini \$33,532, Aménagement Maria Chapdelaine Peribonka \$27,675, Aménagement Rivière Metabetchouan Desbiens \$29,840, Aquarium du Petit-Saguenay Inc Petit-Saguenay \$289,864, Assoc Bons Copains Boisbriand I Boisbriand \$51,312, Assoc Chasse et Pêche Amqui \$28,184, Assoc Chasse et Pêche des Basques Trois-Pistoles \$31,543, Assoc Chasse et Pêche Forestville Forestville \$69,249, Assoc Chasse et Pêche Petit Saguenay Petit Saguenay \$26,416, Assoc Chasse et Pêche Rivière Boston Rivière-à-Pierre \$34,195, Assoc conservation de la vallée St-Urbain \$31,616, Assoc coopérative économie familiale Joliette \$27,528, Assoc coopérative pêcheurs côtières Rivière au Tonnerre \$44,705, Assoc de Chasse et Pêche Allard Sept-Îles \$125,654, Assoc défense et intérêt des handicapés Mont-Laurier \$35,844, Assoc déficients mentaux Ste-Agathe-des-Monts \$38,659, Assoc déficients mentaux Ste-Thérèse \$27,528, Assoc de locataire de HLM Ville de la Baie

EMPLOYMENT AND IMMIGRATION—Continued

\$27,447, Assoc de Paralyse Cérébrale du Québec Québec \$27,144, Assoc de pêcheurs de Mont-Louis Mont-Louis \$51,682, Assoc des gens d'affaires du centre-ville Mont-Laurier \$47,322, Assoc des locataires de Montréal-Nord Montréal-Nord \$31,737, Assoc des pêcheurs de homard Grande Rivière \$55,435, Assoc des pêcheurs de la Côte-Nord Baie-Trinité \$27,924, Assoc des Sourds de Montréal Métropolitain Laurier \$27,828, Assoc épervier de La Tuque La Tuque \$26,546, Assoc garde paroissiale Chicoutimi Nord \$42,913, Assoc groupe d'action collectivité Chicoutimi \$27,992, Assoc handicapés de Charlevoix St-Hilarion \$37,536, Assoc handicapés physiques Joliette \$26,666, Assoc handicapés physiques et mentaux Terrebonne \$26,575, Assoc handicapés visuels Alma \$51,948, Assoc hommes d'affaires Chandler \$36,424, Assoc loisirs Baie Shawinigan Baie Shawinigan \$61,783, Assoc loisirs St-Fidèle St-Fidèle \$25,137, Assoc Marins Vallée du St-Laurent L'Islet-sur-Mer \$54,052, Assoc Nationale industrie du bois Rivière-du-Loup \$77,853, Assoc paralyse cérébrale Mont-Joli \$28,448, Assoc paralyse cérébrale du Québec St-Jérôme \$50,120, Assoc pêcheurs côtiers Petite-Vallée \$31,160, Assoc pêcheurs Côtiers Natashquan Natashquan \$58,699, Assoc pêcheurs Mont-Louis Mont-Louis \$69,085, Assoc personnes handicapées physiques St-Sulpice \$33,184, Assoc petits pêcheurs côtiers Gaspésie \$38,092, Assoc policiers et pompiers du Cap-de-la-Madeleine Cap-de-la-Madeleine \$29,568, Assoc Pré-Retraites/Retraites Richelieu \$26,964, Assoc promotion plein-air ZEC Manicouagan \$33,226, Assoc Propriétaires Lac Daigle Sept-Iles \$44,036, Assoc propriétés-locataires St-Michel-des-Saints \$40,970, Assoc Québécoise Lutte Contre les Pluies Acides St-Michel \$30,882, Assoc récréative résidents Comte Lac St-Jean \$44,032, Assoc régionale loisirs pour handicapés Rouyn \$26,136, Assoc résidents de Cantley Cantley \$28,999, Assoc Rivière Ste-Marguerite Sacré-Cœur \$35,096, Assoc sportive de St-Cyprien St-Cyprien \$81,349, Assoc sportive et culturelle St-Eustache \$36,419, Assoc touristique Charlevoix La Malbaie \$27,160, Assoc touristique de la Gaspésie Carleton \$30,946, Assoc touristique Pays-de-l'Érable Montmagny \$33,066, Assoc touristique Pays-de-l'Érable Lévis \$27,160, Assoc touristique Pays-de-l'Érable Ste-Marie \$25,447, Assoc touristique région Manicouagan Hauteville \$35,943, Atelier de la Vallée Inc Amqui \$25,077, Atelier de transition Nazareth Québec \$25,065, Atelier des vieilles forges Inc Trois-Rivières \$46,437, Atelier Expression Graphique Port-Cartier \$50,963, Atelier Portneuf 80 Inc Donnacona \$31,942, Auberge de l'Amitié Roberval Roberval \$35,511, Auberge Jeunesse de Nunguine Havre St-Pierre \$29,253, Barachois Fisherman's Assoc Barachois \$38,952, Base de plein-air de Bellefleur Pabos Mills \$74,845, Base de plein-air de Lac Mourier Malartic \$30,989, Base de plein-air Honoré Mercier Ste-Rose \$36,163, Base plein-air les Goelets Inc Port Cartier \$202,089, Becterm Inc Lévis \$31,550, Beliveau Michel Plessisville \$44,195, Bibliothèque Publique d'Asbestos Asbestos \$33,455, Bleuettière coopérative de St-Léon St-Léon \$34,055, Bleuettière coopérative des Escoumins Les Escoumins \$25,976, Bonjour Aujourd'hui Universel Inc Laval \$26,754, Boutet Henriette (L'accueil de Gamelin) Montreal \$33,431, Boutet Raymond Asbestos \$67,522, Bricault Leo (Protectaide St-Michel) Montreal \$36,138, Brilliant Cove Fisherman's Assoc Brilliant Cove \$31,737, Bussières François (Club Lions) Pont Rouge \$35,107, C R I Lachute \$25,470, Café-restaurant Mauricie Inc Shawinigan \$29,302, Caisse Populaires Cloridorme \$30,017, Caisse Populaires Grande-Vallée \$54,532, Caisse Populaires Ste-Anne-de-la-Pocatière \$28,606, Caisse populaire de Ste-Louise Ste-Louise \$27,786, Caisse populaire de Sts-Anges Sts-Anges \$25,300, Caisse populaire Desjardins Les Eboulements \$31,868, Caisse populaire St-François Xavier Grande-Vallée \$33,388, Caisse populaire St-Wilbrod Hebertville \$28,869, Caisse populaire Ticouape St-Méthode \$34,019, Call Denise Beaupré \$26,754, Camp école Chicobi Inc Guyenne \$25,238, Camp Muscial D'Asbestos Inc Les Trois-Lacs \$26,944, Camp Musical Nord-Ouest Québec Mont-Video Barraute \$28,080, Camp Vacances Familiales Inc Grande-Ile et Ile Richelieu \$35,100, Carnaval de Québec Inc Québec \$58,604, Carnaval Souvenir de Chicoutimi Chicoutimi \$29,400, Carrefour des Pitchou Montreal \$27,459, Cedag Inc Basse Cote-Nord \$48,801, Centenaire arrivants Mistouk Delisle \$27,211, Centre animation écologie St-Laurent \$25,511, Centre bénévolat d'Action Vale Acton Vale \$35,105, Centre bénévolat de la Métis Mont-Joli \$28,435, Centre bénévolat de

région Shawinigan-Sud \$31,039, Centre bénévolat de la région St-Jean-sur-Richelieu \$30,010, Centre catholique diocésain Les Buissons \$26,764, Centre d'action bénévole Ville Vanier \$25,258, Centre d'amitié et d'entraide Boisbriand \$39,847, Centre d'Entraide Communautaire Bénévole de Montmagny Montmagny \$26,503, Centre de bénévolat de Grand-Mère Grand-Mère \$29,695, Centre de bénévolat de Ste-Thérèse Ste-Thérèse \$28,118, Centre de bénévolat Shawinigan St-Maurice \$58,511, Centre de plein-air Cap-Chat Cap-Chat \$31,219, Centre de rencontre «rendez-vous» Dollard \$26,246, Centre de ski Mont St-Mathieu Trois-Pistoles \$29,276, Centre des loisirs du Cabano Comte Temiscouata \$29,101, Centre des loisirs de Ville St-Joseph St-Joseph de Beauce \$56,039, Centre écologique hier aujourd'hui Montreal \$55,566, Centre Féminin La Source Inc St-Félicien \$26,412, Centre loisirs St-Narcisse St-Narcisse \$44,274, Centre Obalski Inc Chibougamau \$36,721, Centre plein-air Cap-Chat Cap-Chat \$43,254, Centre plein-air du Mont Kanasuta Arnfield \$64,062, Centre plein-air Inc Peribonka \$30,087, Centre pour handicapés physiques des Bois-Francis Victoriaville \$34,239, Centre Recherche Information Sept-Iles \$67,908, Centre récréatif Cap-aux-Meules Cap-aux-Meules \$48,220, Centre récréatif d'Asbestos Inc Asbestos \$32,480, Centre récréatif Etang-du-Nord Etang-du-Nord \$26,848, Centre récupération les feuilles Inc Terrebonne \$32,403, Centre Santé Femmes Mauricie Trois-Rivières \$34,541, Centre social de St-Pascal St-Pascal \$60,272, Centre sportif de la Vallée de Mistassini Mistassini \$45,859, Centre sportif l'Ascension Inc l'Ascension \$29,980, Centre sportif St-Amboise St-Amboise \$60,486, Cercle de fermières Ste-Brigitte de Laval Ste-Brigitte de Laval \$39,381, Cercle des affaires de St-Cœur Lac St-Jean \$33,068, Chambre Animation Écologie Ville St-Laurent \$44,740, Chambre Commerce de Boisbriand Boisbriand \$28,259, Chambre Commerce de Ste-Anne-des-Monts Ste-Anne-des-Monts \$43,764, Chambre Commerce Industrie Touriste l'Annunciation \$36,760, Chambre Commerce des Jeunes de Shawinigan Shawinigan \$26,406, Chambre de Commerce: Chambord \$36,629, Labelle \$37,400, L'Annunciation \$32,028, Le Gardeur \$29,016, Rivière-au-Renard \$41,474, Roberval \$50,704, St-Raymond \$33,338, Shawinigan \$28,467, Dolbeau Dolbeau \$52,587, Causapscal Causapscal \$71,365, Charlesbourg Charlesbourg \$28,490, Matane Matane \$77,584, Montmagny Montmagny \$38,072, Rimouski Rimouski \$39,138, St-Côme St-Côme \$28,324, Shawinigan Sud Shawinigan Sud \$34,462, Squattek Squattek \$27,021, Val-Paradis Val-Paradis \$26,710, Windsor Windsor \$25,056, Bois-Francis Cte Lotbinière \$62,069, Cap-de-la-Madeleine Cap-de-la-Madeleine \$39,896, Rive-Sud Longueuil \$28,075, Senior de Portneuf Portneuf \$89,166, Chantier au Père Alex Inc Chicoutimi \$29,635, Chevaliers Colomb Assemblée St-Gabriel de Brandon \$34,795, Chevaliers Colomb Conseil St-Césaire St-Césaire \$25,232, Chevaliers Colomb Conseil St-Jean Richelieu \$29,879, Chevaliers Colomb Rock Forest Rock Forest \$36,970, Chevaliers de Colomb Amqui \$43,616, Chevaliers de Colomb Cap-Chat \$26,562, Chevaliers de Colomb Rose \$33,211, Chevaliers de Colomb Conseil Waterloo Waterloo \$27,589, Chevaliers de Colomb de Marsoui Marsoui \$100,000, Chevaliers du Conseil Trois-Rivières Trois-Rivières \$33,678, Chief Ronald Jacques (Restigouche) Restigouche \$104,128, Cite des Batisseurs Inc Hauteville \$33,171, Cle sur la porte St-Hyacinthe \$48,765, Club Age d'Or St-Gabriel-de-Brandon \$44,070, Club Auto-Neige St-Damien Inc St-Damien de Brandon \$26,080, Club Colombien St-Paul St-Paul-du-Nord \$51,747, Club d'Accélération de Rimouski Rimouski \$29,168, Club de Campeurs Opemiska Inc Chapais \$47,216, Club de Golf & Curling Asbestos Asbestos \$78,998, Club de Golf Lac St-Jean Alma \$37,056, Club de l'Age d'Or Baieville Baieville \$26,352, Club de l'Age d'Or Comte Jonquière \$30,605, Club de l'Amitié d'Asbestos Inc Asbestos \$32,208, Club de Loisirs et de Sports Laval \$25,406, Club de Récréation de Havre-aux-Maisons Havre-aux-Maisons \$30,711, Club de Ski de Fond Sport-plus Comte L'Islet \$32,979, Club de Ski Thetford Inc St-Daniel \$51,378, Club de Vol Libre les Albatros Manicouagan \$25,551, Club de Yacht de Matane Inc Matane \$50,570, Club des Bons Amis de Price Price \$51,402, Club Golf Lac St-Jean Alma \$86,475, Club Kiwanis St-Prime \$46,489, Club Kiwanis Cap-de-la-Madeleine Cap-de-la-Madeleine \$32,865, Club L'Age d'Or Amitié Dolbeau Dolbeau \$39,129, Club Lions Baie St-Paul \$44,446, Club Lions Chibougamau \$44,304,

EMPLOYMENT AND IMMIGRATION—Continued

Club Lions Rivière Malbaie \$44,387, Club Lions Rouyn-Noranda \$38,754, Club Lions Sept-Îles \$43,766, Club Lions de Cap-Chat Inc Cap-Chat \$87,804, Club Lions de l'Islet Inc \$25,083, Club Lions Silery Ste-Foy Ste-Foy \$25,098, Club Moto-Neige Ook Pik Sept-Îles \$72,606, Club Motojeistes St-Elzear St-Elzear \$25,069, Club Nautique Anse St-Jean \$40,900, Club Nautique de Roberval Inc Roberval \$30,655, Club Nautique de Sept-Îles Inc Sept-Îles \$259,417, Club Nautique de Shawinigan Inc Île Melville \$39,480, Club Nautique Baie Comeau \$25,905, Club Nautique Forestville \$27,608, Club Nautique Forillon Inc Gaspé \$32,252, Club Nautique Rivière Portneuf \$48,605, Club Nautique Rivière Portneuf Rivière Portneuf \$28,453, Club Nautique Roberval \$30,240, Club Nautique Sacre-Cœur \$32,848, Club Optimiste de Jacques Cartier Longueuil \$32,462, Club Optimiste de Roberval Inc Roberval \$33,264, Club Optimiste de St-Marc-des-Carrières St-Marc-des-Carrières \$37,853, Club Optimiste de St-Pierre Richelieu \$26,964, Club Optimiste de St-Zenon St-Zenon \$74,766, Club Optimiste de Shawinigan Shawinigan \$25,676, Club Optimiste Grand-Mère \$28,768, Club Optimiste L'Annonciation \$63,197, Club Optimiste St-Bruno \$33,307, Club Optimiste St-Gabriel-de-Brandon \$65,136, Club Optimiste St-Georges de Champlain St-Georges de Champlain \$34,368, Club Optimiste Ste-Germaine Boule Ste-Germaine \$42,040, Club Optimiste Ste-Marthe-sur-le-Lac Ste-Marthe-sur-le-Lac \$27,854, Club Optimiste Shawinigan-Sud Shawinigan-Sud \$107,232, Club Richelieu d'Amos Amos \$27,840, Club Richelieu de Havre St-Pierre Manicouagan \$56,942, Club Rotary St-Georges St-Georges Ouest \$25,780, Club Ski Fond Rapido Sep-Îles \$58,629, Club Sportif Élan de St-Thomas Lac St-Jean \$45,745, Club Sportif Les Appalaches Inc St-Eugène \$60,594, Club Sportif St-Jean Île d'Orléans St-Jean Île d'Orléans \$25,776, Club Yacht Matane Inc Matane \$107,900, Comité Aide au Développement Économique Les Escoumins \$37,060, Comité Aménagement Exploitation Petit Saguenay \$32,016, Comité Centre Communautaire Evain \$39,912, Comité C H A R M Inc Sherbrooke \$25,522, Comité Chomeur/Chomeuse l'Or Blanc Asbestos \$46,608, Comité Chomeur/Chomeuse l'Or Blanc M R C de l'Or Blanc \$32,768, Comité Chomeurs de l'Or Blanc Asbestos \$31,024, Comité Citoyen Ste-Elizabeth Ste-Elizabeth-de-Proulx \$27,933, Comité Citoyens Village Rivière Pentecôte Pentecôte \$64,715, Comité Coordination Loisirs Asbestos Asbestos \$26,576, Comité d'Action de Fermont Inc Manicouagan \$37,319, Comité d'Aménagement et d'Exploitation Petit Saguenay \$72,765, Comité de Balle Donnee de St-Louis de France St-Louis de France \$35,828, Comité de Citoyens de l'Anse-au-Griffon Anse-au-Griffon \$41,364, Comité de Citoyens de Sacre-Cœur Rimouski \$35,185, Comité de Citoyens de Ste-Gertrude Ste-Gertrude \$73,419, Comité de Condition Féminine Cte Montmorency \$28,984, Comité de Développement Secteur Roberval Roberval \$33,018, Comité de l'Aide à la Jeunesse Robertsonville \$27,181, Comité de l'Arena Rivière-au-Renard \$31,766, Comité de l'Arena de St-Gedon St-Gedon \$49,338, Comité de Pêcheurs de Rivière Tucker's Island St-Augustin \$68,354, Comité des Loisirs de Duparquet Duparquet \$30,362, Comité des Loisirs de Gallix Gallix \$35,608, Comité des Loisirs de Larouche Larouche \$30,209, Comité des Loisirs de Normetal Normetal \$27,676, Comité des Loisirs de Rivière Éternité Rivière Éternité \$36,242, Comité des Loisirs de St-Charles St-Charles de Bourget \$30,832, Comité des Loisirs de St-Jean Begin \$41,577, Comité des Loisirs de St-Nazaire Lac St-Jean \$41,903, Comité des Loisirs de St-Roch de Mekinac St-Roch de Mekinac \$31,587, Comité des Loisirs de St-Simeon St-Simeon \$33,990, Comité des Loisirs de St-Tite-des-Caps St-Tite-des-Caps \$25,584, Comité des Loisirs de Stukely-Stukely \$28,547, Comité des Pêcheurs Chevery \$49,244, Comité Développement Roberval \$34,706, Comité Développement Communautaire Roberval \$43,286, Comité Développement Culturel Havre St-Pierre \$27,303, Comité Développement Culturel de Chandler Chandler \$66,684, Comité Développement Économique Mansfield et Leslie \$32,786, Comité Développement Économique Desbiens \$30,245, Comité Développement Industriel Palmarole \$77,037, Comité Développement Secteur Roberval Chambord \$26,600, Comité Développement Secteur Roberval Ste-Hedwig \$26,827, Comité Éducatif Montagnais Sept-Îles \$67,488, Comité Femme Brossard \$28,007, Comité Fêtes du Centenaire Nominique \$26,040, Comité

Loisirs Chute-aux-Outardes \$55,615, Comité Loisirs Notre-Dame-de-l'Île-Verte Rivière-du-Loup \$50,071, Comité Loisirs St-Irène \$25,139, Comité Loisirs St-Nazaire \$29,726, Comité Loisirs Notre-Dame-du-Loup \$26,610, Comité Municipal Loisirs Marsoui \$29,211, Comité Organisateur Finale Jeux du Québec Manicouagan \$34,037, Comité Organisateur Jeux du Québec St-Léonard \$46,232, Comité Pêcheurs L B S Manicouagan \$82,940, Comité Sports et Loisirs de St-Simeon St-Simeon \$71,541, Comité Travaux Culturels Baie Cohan Beetz Temiscaming \$26,416, Commission de la Santé Sécurité du Travail Québec \$235,236, Commission des Loisirs Macamic \$32,680, Commission des Loisirs de Berthierville Berthierville \$28,092, Commission des Loisirs de La Sarre La Sarre \$29,521, Commission des Loisirs St-Félix d'Otis St-Félix d'Otis \$48,140, Commission Économique Régionale Drummond \$49,444, Commission Économique Régionale Drummondville \$190,607, Commission Santé et Sécurité du Travail Québec \$603,689, Commission Sports et Loisirs Ste-Flavie \$35,708, Communauté économique régionale Chapais \$46,612, Comptoir familial Richmond Asbestos \$31,008, Congrégation du Très Saint Redempteur Montréal \$27,865, Conneley Georges Weymontachie \$47,565, Conseil Bande Montagnais de Schefferville Schefferville \$37,557, Conseil Chevaliers Colomb l'Islet Ville de l'Islet \$31,109, Conseil Chevaliers de Colomb Ste-Marthe \$31,232, Conseil de Bande des Hurons Village des Hurons \$37,515, Conseil de Bande d'Obedjwan Obedjwan \$43,420, Conseil de Bande Indienne Betsiamit \$26,068, Conseil de Développement La Tuque La Tuque \$25,926, Conseil Développement Économique Price \$44,135, Conseil Économique d'Alma Lac St-Jean \$86,362, Conseil Loisirs Intermunicipaux Desbiens \$31,480, Conseil Montagnais Lac St-Jean Pointe-Bleue \$116,288, Conseil Régional de Développement Saguenay \$41,035, Conseil Régional de Développement de Lanaudière Joliette \$43,349, Conseil Zone Touristique Alma Alma \$200,045, Cooperative Aménagement Ressources du Transcontinental Pohenagmook \$25,414, Cooperative Bleuettière de Gallix Rivière Brochu \$101,505, Cooperative des Consommateurs Rimouski \$29,563, Cooperative d'Habitation le Pentagone Chicoutimi Nord \$25,908, Cooperative de Services Agricoles La Sarre \$25,872, Corp Centre d'Art de Lévis Lévis \$25,152, Corp Centre Sportif Vallée Mistassini \$80,624, Corp Cite-Joie Inc Lac Beauport \$26,160, Corp d'Exploitation Ressources Causapsal \$26,396, Corp de Développement Économique St-Elzear \$54,012, Corp de Développement Industriel Rouyn \$27,944, Corp de Promotion Industrielle La Baie \$27,820, Corp de Protection Sept-Îles \$37,346, Corp (des) Chutes La Tuque \$37,792, Corp des Chutes de la Petite Haute-Mauricie \$46,376, Corp des Fêtes du 350e Anniversaire Beauport \$33,410, Corp des Loisirs de Lys Cte Lotbinière \$25,021, Corp des Loisirs de Preissac Abitibi \$26,316, Corp des Loisirs de Taschereau Taschereau \$36,209, Corp des Métiers d'Art Port-Cartier \$30,024, Corp Développement Économique Malartic \$35,828, Corp Développement Économique Victoriaville \$210,750, Corp Développement Industriel et Commercial Val d'Or \$27,716, Corp Développement Touristique Tadoussac \$66,240, Corp du 450e Anniversaire Gaspé \$25,140, Corp du Centre d'Art Baie St-Paul Que \$29,514, Corp du Foyer du Lien Îles-de-la-Madeleine \$47,813, Corp du Parc de Rivière Batiscan St-Narcisse \$36,881, Corp Industrielle Commerciale Asbestos \$56,336, Corp les Camps Ruisseaux Creux Ste-Marguerite \$46,293, Corp l'Île des Moulins Terrebonne \$29,371, Corp Métiers d'Art Côte-Nord Port-Cartier \$64,139, Corp Moulin à Eau de Rivière La Dore \$68,171, Corp Parc de la Chute de l'Ours Normandin \$39,624, Corp Parc de Rivière Batiscan Batiscan \$27,872, Corp Plein-Air du Mont-Tibasse Baie-Comeau \$30,378, Corp Promotion Économique La Baie \$29,912, Corp Protection Environnement Sept-Îles \$26,950, Corp Recherche Action Maladies Chicoutimi \$29,114, Corp Tir à l'Arc Joliette \$26,448, Corp Touriste Sept-Îles Sept-Îles \$59,474, Delaney Donald Havre-aux-Maisons \$38,015, Denis Jeanine (Gamelin au travail) Montréal \$32,522, Domaine Forget Charlevoix Inc St-Irène \$33,184, Domaine Touristique La Tuque Inc La Tuque \$26,416, Do-Mi-Ski Inc Dolbeau \$25,813, Donohue Clermont \$45,130, Dr Tremblay Guy Québec \$25,924, Dube Jocelyn Les Escoumins \$65,456, Echo féminin Shawinigan Inc Shawinigan \$28,581, Embart Canada Ltd Bostik Chemical Division Montréal \$40,688, Entreprises Agricoles et Forestières Cap-Chat \$25,518, Entreprises Agricoles et

EMPLOYMENT AND IMMIGRATION—Continued

Forestières Caps-Noirs \$25,193, Entreprises Agricoles et Forestières L'Echourie \$25,425, Entreprises Agricoles et Forestières St-Maurice de l'Echourie \$35,744, Entreprises Tumere Inc Frontenac \$31,383, Entreprises Tumere Inc Thetford Mines \$39,440, Eonizer Inc Montreal \$35,123, Eveil de l'Estrie Sherbrooke \$28,992, Fabrique de la Paroisse Notre-Dame Richelieu \$27,817, Fabrique de la Paroisse St-Eugene Cap-de-la-Madeleine \$31,050, Fabrique de la Paroisse de St-Eustache St-Eustache \$50,608, Fabrique de la Paroisse de St-Joseph-de-Sorel Richelieu-Nicolet \$42,948, Fabrique de la Paroisse de St-Séverin de Proulxville \$32,255, Fabrique de Notre-Dame-du-Rosaire Ile-de-la-Madeleine \$29,688, Fabrique de Paroisse Notre-Dame-de-la-Doré Rivière-au-Doré, \$82,154, Fabrique de Port-Royal Port Daniel \$49,621, Fabrique de St-Gedeon St-Gedeon \$46,631, Fabrique Notre-Dame de Bonsecours Islet-sur-Mer \$33,436, Fabrique Paroisse St-Etienne La Malbaie \$49,399, Fabrique Paroisse St-Etienne-des-Gres St-Etienne-des-Gres \$25,872, Fabrique Paroisse St-Jacques Dupuy Abitibi \$25,679, Fabrique Paroisse St-Marcel St-Marcellin de Rimouski \$26,735, Fabrique Paroisse St-Omer St-Omer \$40,383, Fabrique Paroisse Ste-Marie-Madeleine Cap-de-la-Madeleine \$25,228, Fabrique Paroisse Sacré-Coeur Port-Cartier \$28,671, Fabrique Ste-Clotilde Montreal \$26,120, Federation de l'UPA de Sherbrooke Richmond \$25,264, Federation Developpement et Aménagement L'Ascension \$28,095, Federation Pecheurs Unis du Quebec Gaspe \$33,079, Federation U P A St-Maurice \$34,650, Festival de Dolbeau Dolbeau \$188,764, Festival de l'Eperlan St-Simon \$47,056, Festival de la patate St-Ambroise St-Ambroise \$57,358, Festival du Bleu du Lac St-Jean Mistassini \$120,773, Festival Ete Lac Temiscaming Ville-Marie \$25,552, Festival Mondial de Folklore Drummondville \$68,671, Fondation H S P M Quebec \$63,211, Fonds Tobie Inc St-Jerome \$25,104, Foyer de Mariebourg Montreal Nord \$37,651, Fraternite St-Michel Inc Rouyn \$30,792, Garderie La Sauterelle Inc St-Georges et la Region \$46,800, Grand Prix Trois-Rivieres Inc Trois-Rivieres \$27,311, Grands Freres Grandes Soeurs Jonquiere \$32,735, Greek Orthodox Community of Laval \$27,718, G R I A de l'est du Quebec Inc Mont-Joli \$29,171, Groupe Agro-Forestier Restigouche L'Ascension-de-Matapedia \$42,569, Groupe d'Action Civile St-Patrice St-Patrice \$27,726, Groupement Forestier et Agricole St-Magloire \$25,605, Groupement Forestier Petite Riviere Petite Riviere St-Franc \$65,740, Hamel Annette (Horizon-Sante) Montreal \$31,198, Inglis Ltee Quebec Montmagny \$292,634, Institut du Plein-Air Quebecois Riviere-du-Loup \$55,223, Institut Recherches Information Longueuil \$31,414, Jeune Chambre Anse-St-Jean Anse-St-Jean \$41,415, Jeune Chambre Causapsal Inc Causapsal \$27,991, Jeune Chambre de Scott Inc Beauce Nord \$25,270, Jeune Chambre de Scott-Jonction Scott-Jonction \$38,164, Jeune Chambre de St-Prime St-Prime \$41,308, Jeune Chambre de Senneterre Senneterre \$31,616, Jeunesse Action Notre-Dame de Sorel Sorel \$48,959, Joly Claude Ste-Marcelline \$25,000, L'Aboiteau de la Seigneurie St-Louis de Kamouraska \$31,855, L'Assoc des Pecheurs Blanc Sablon \$37,260, L'Assoc Sportive de St-Godefroi Bonaventure \$25,872, L'Eveil Co-op Iles-de-la-Madeleine \$27,278, L'Ordre de Michel-Sidrac Dugue Boisbriand \$36,647, L'O T J de St-Alexis de Matapedia Bonaventure \$36,623, L'Union Paroissiale des Loisirs Remigny \$41,317, Laboratoires Upsilon D B Inc Chicoutimi \$33,275, La Caisse Populaire de St-Philemon Bellechasse \$32,450, La Caisse Populaire de Ste-Justine Ste-Justine \$28,086, La Chambre de Commerce des Bois-Francis Fortierville \$30,750, La Chambre de Commerce St-Felicien St-Felicien Roberval \$30,655, La Ligue des Droits et Libertés St-Jacques \$29,436, La Ligue Navale de Cap-Chat Inc Cap-Chat \$36,443, La Maison Le Prelude Inc Laval \$27,462, La Marina du Lac Matapedia Val-Brillant \$37,338, La Residence des Pelerins Notre-Dame-du-Portage \$33,125, La Ruche Vanier Inc Ville Vanier \$29,608, La Societe de la Gare Acton Vale St-Hyacinthe \$27,993, La Societe Historique de Joliette Joliette \$27,790, La Vieille Pulpierie de Chicoutimi Chicoutimi \$29,466, Le Bureau de Consultation Longueuil \$25,238, Le Carnaval de la Patisserie Disraeli \$28,666, Le Centre Recreatif Cap-aux-Meules Iles-de-la-Madeleine \$27,596, Le Club Lions de Chibougamau Chibougamau \$38,359, Le Club Rotary La Sarre La Sarre \$37,944, Le Comite Loisirs L'Annonciation L'Annonciation \$36,894, Le Domaine Forget de Charlevoix Charlevoix \$26,364, Le Festival d'Ete Lac

Temiscaming Ville-Marie \$31,538, Le Transfert Inc Joliette \$32,848, Les Amis des Inuk Inc Chicoutimi \$44,592, Les Artisans de St-Jean-Port-Joli St-Jean-Port-Joli \$27,407, Les Benevoles de l'Hopital Bourget Pointe-aux-Trembles \$27,940, Les Camps Collinac Inc Joliette \$39,624, Les Capelans Port-Cartier \$42,503, Les Chevaliers de Colomb Marsoui Gaspé \$35,828, Les Jeunes Aubergistes Inc St-Gedeon \$26,382, Les Loisirs de Desbiens Inc Desbiens \$145,919, Les Loisirs du Bic Inc Bic \$65,071, Les Loisirs du Lac Paquin Val Davis \$29,408, Les Loisirs St-Michel Inc St-Michel-des-Saints \$29,980, Le Meubles Princeville Inc Quebec Princeville \$56,705, Ligue Action Communautaire Laval Laval \$37,815, Ligue navale Cap-Chat Inc Cap-Chat \$76,288, Loisirs de Cap-a-l'Aigle Inc Cap-a-l'Aigle \$31,434, Loisirs de Granby Cte Shefford \$32,502, Loisirs de l'Isletville Inc L'Isletville \$51,152, Loisirs de Les Mechins Inc Les Mechins Matane \$50,428, Loisirs de St-Alphonse de Joliette St-Alphonse de Joliette \$38,125, Loisirs de St-Maxime de Scott Scott-Jonction \$27,673, Loisirs de St-Theophile Inc St-Theophile Beauce \$32,252, Loisirs Municipaux Pointe-Calumet Pointe-Calumet \$30,044, Loisirs Riviere-du-Loup Riviere-du-Loup \$27,030, Loisirs St-Ambroise-de-Kildare St-Ambroise-de-Kildare \$32,316, Loisirs St-Gabriel de Brandon St-Gabriel de Brandon \$29,100, Loisirs St-Michel Inc St-Michel-des-Saints \$48,767, Lussier Alice Lasalle \$26,587, Magnetothèque Generale Aveugle Laurier \$31,245, Maison Accueil Prevost Inc Prevost \$34,051, Maison des jeunes Forestville Forestville \$49,104, Maison Notre-Dame-de-Sorel Richelieu \$31,614, Maison Transition Eureka I Inc Montreal \$38,002, Manoir Jesus-Marie Inc Maskinonge \$39,380, Mistassini Band Council Chibougamau \$26,416, Mobilisation St-Pascal \$149,191, Module d'Epanouissement a la Vie Sept-Iles \$31,705, Module Epanouissement a la Vie Hauterive \$27,213, Montesi Zanandrea Nella Montreal \$33,323, Musee de la Ferme Quebecoise St-Augustin \$31,768, Musee de la Mer de Rimouski Pointe-au-Pic \$30,020, Musee du Bucheron Les Piles Inc Grandes Piles \$68,096, Musee Regional de Gaspé Gaspé \$32,392, Negro Community Centre Montreal \$25,480, Norton Joseph/Diablo Nelva Kahnawake \$62,153, Nouvel Essor Inc Lac Etchemin \$46,030, Oeuvre des Terrains de Jeux Maria Bonaventure \$70,991, Oeuvre des Terrains de Jeux de St-Ignace Cap-St-Ignace \$41,097, Oeuvre Loisirs St-Gabriel St-Gabriel \$28,096, Office Municipal d'Habitation Roberval \$30,655, Office Municipal d'Habitation de Montreal Nord Montreal Nord \$56,943, O T J de Maria Maria \$54,785, O T J de Notre-Dame d'Hebertville Hebertville \$121,260, O T J St-Jerome Metabetchouan \$25,872, Ottawa Henri (Conseil de bande) Manouane \$26,266, Parc Bon-Desir Inc Canton Bergeronnes \$33,384, Parc Communautaire de Pintendre St-Louis de Pintendre \$29,217, Parc du Cap Jaseux Inc St-Fulgence \$61,360, Parc-Ecole Riviere Rouge Inc L'Annonciation \$25,447, Paragage Humanitaire A L P E L Laval \$60,292, Patrouille Canadienne de Ski Lac Rapide \$33,166, Pavillon Bon Air Inc Chicoutimi \$29,718, Pavillon Bouillon Inc Lac-au-Saumon \$33,909, Pavillon du Parc Inc Davidson \$37,399, Pavillon Grand Elan Mont-Rolland \$100,751, Peres Redemptoristes Desbiens \$28,160, Planfor Inc Maniwaki \$26,811, Plaza Maskoutaine Inc St-Hyacinthe \$51,619, Pratte Pierre Grand-Mere \$28,802, Prevention Jeunesse Rive-Sud Brossard \$35,027, Promotion Industrielle St-Felicien \$64,410, Promotion Socio-Economique Asbestos \$25,921, Promotion Socio-Economique Danville \$33,824, Quatre Saisons au Lac Cache Inc Ste-Therese \$31,916, Ratelle Henriette Montreal \$26,563, Rayon de Soleil de Mercier Montreal \$34,559, Recuperation a la Source d'Hochelaga-Maison-neuve Montreal \$53,153, Recycl-O-Lac Alma \$48,488, Regroupement d'Aide a la Jeunesse Rouyn \$32,636, Regroupement d'Organismes Communautaires et Culturels Alma \$29,554, Regroupement des Assistes Sociaux Havre-aux-Maisons \$34,344, Regroupement des Femmes de Joliette \$33,219, Réseau Entraide Mères Célébataires Sherbrooke \$26,465, Retraites du Manoir de Vieux Cap-de-la-Madeleine \$25,967, River Desert Band Council Maniwaki \$44,740, Sécurité Publique Cap-de-la-Madeleine \$70,962, Seguin Jacqueline Montreal \$33,437, Service Aide au Consommateur Shawinigan \$25,985, Service des Loisirs De Maskinonge Maskinonge \$38,092, Service des Loisirs Notre Dame Champlain \$26,321, Service des Loisirs Ste-Genieve-de-Bastiscan \$30,800, Service Loisirs Ferme-Neuve Ferme-Neuve \$41,985, Service Loisirs St-Alexis-des-Monts St-Alexis-des-Monts

EMPLOYMENT AND IMMIGRATION—Continued

\$32,686, Service Loisirs St-Thomas-de-Canton St-Thomas-de-Canton \$32,112, Services Loisirs de St-Boniface Shawinigan \$59,904, Services Maritimes Piekouagami Alma \$43,482, Sissal Société d'Initiative St-Aime-des-Lacs Charlevoix \$36,880, Société Aménagement Conservation St-Joachim \$30,760, Société Aménagement Port-Cartier Port-Cartier \$121,591, Société Aménagement Sites Roberval \$96,546, Société Aménagement Sites Touristiques Desbiens et Roberval \$68,355, Société Astronomique de Dolbeau Dolbeau \$42,100, Société d'Agriculture Division Bonaventure Bonaventure \$36,379, Société d'Aménagement des Pites Desbiens \$26,187, Société d'Aménagement des Ressources Mont-Joli \$41,875, Société d'Aménagement Port-Cartier Port-Cartier \$46,417, Société d'Aménagement Rural Rouyn \$41,136, Société d'Exploitation Ressources Lac-au-Saumon \$48,741, Société Développement Économique de Jonquière Jonquière \$47,366, Société Développement Massif Petite Rivière St-Franc \$50,764, Société Développement St-David de Falardeau Lac St-Jean \$40,246, Société d'Expansion Économique Chicoutimi \$91,185, Société de Bienfaisance aux Aveugles Alma \$43,392, Société de Développement de St-David de Falardeau Falardeau \$64,492, Société de Développement de St-Honoré St-Honoré \$47,847, Société de Développement Économique Jonquière \$27,067, Société de Développement Économique Maniwaki \$29,546, Société de Développement Économique Ste-Thérèse \$26,888, Société de Développement St-David de Falardeau St-David de Falardeau \$38,579, Société de Gestion du Territoire Chicoutimi \$70,842, Société de Gestion Rivière York Gaspé \$40,375, Société des Loisirs de Metabetchouan Metabetchouan \$42,796, Société Développement Économique Touristique de l'Île-aux-Coudres Île-aux-Coudres \$50,940, Société du Carnaval de St-Bruno St-Bruno Lac St-Jean \$30,248, Société Économique d'Hebertville Hebertville \$50,995, Société Économique Région de l'Amiante Thetford Mines \$33,686, Société Énergie Solaire du Canada Montréal \$25,952, Société Expansion Économique Chicoutimi \$30,720, Société Exploitation des Ressources Lac-au-Saumon \$66,162, Société Exploitation des Ressources Matane \$47,449, Société Exploitation des Ressources Trinité-des-Monts \$34,219, Société Exploitation des Ressources Mont-Joli \$35,264, Société Exploitation Ressources St-Mathieu \$30,228, Société Exploitation Ressources Trinité-des-Monts \$25,661, Société Historique Alma \$27,646, Société Historique Joliette \$27,779, Société Historique St-Jérôme \$64,810, Société Historique Terrebonne \$26,784, Société Ilette Inc L'Islet-sur-Mer \$54,818, Société Initiation St-Aime-des-Lacs \$44,626, Société Jeux d'Hiver du Canada 1983 Chicoutimi \$61,353, Société Mutuelle d'Assurances St-Narcisse \$32,565, Société Planification Gestion Matane \$47,963, Société Promotion Jeunesse Loisirs Sept-Îles \$116,198, Société Québécoise pour Enfants Autistiques St-Hyppolite \$36,075, Société St-Jean-Baptiste Lac-des-Aigles \$49,697, Société Triple A Inc Montréal \$38,580, Société Zoologique de St-Félicien St-Félicien Roberval \$28,390, Speleo-Club D'Auantjish Inc La Rédemption \$33,280, Station de Ski Chikanki Inc Bonaventure \$36,412, Station Val D'Irene Inc Ste-Irene Matane \$76,291, Station Val D'Irene Inc Val Brilliant \$45,056, Stratégie Communautaire d'Emploi Drummondville \$25,420, Sylvestre France St-Jovite \$37,230, Syndicat de la Plancher Murale St-Jérôme \$61,036, Syndicat Producteurs Bois Abitibi Rouyn \$39,086, Tel-Aide Richelieu Inc Sorel \$44,547, Tel-Aide Richelieu Inc Tracy \$31,348, Télé-communautaire d'Alma Inc Alma \$30,027, Télé-communautaire de Grande-Rivière Grande-Rivière \$25,368, Terrains de Jeux de St-Fabien St-Fabien \$36,079, Territoire Populaire Chénier Esprit-Saint \$74,048, Théâtre du Cent Neuf Inc Sherbrooke \$26,829, Thériault Lise Montréal \$25,015, Thérien Claude Ste-Anne-des-Monts \$51,997, Traversée internationale du Lac St-Jean Roberval \$197,101, Tremblay Daniel Pointe-Clair \$76,418, Tremblay Denis Asbestos \$72,668, Tricentenaire St-François Xavier Batiscan \$26,754, Union des Paroissiens St-Antoine Chicoutimi \$33,784, Unité Doremy Ste-Thérèse Inc Ste-Thérèse \$27,328, United Steel Workers of America Manicouagan \$98,906, Université du Québec à Rimouski Rimouski \$32,918, Village Plein-Air Lac Édouard Lac Édouard \$73,701, Village Sécurité Routière Chicoutimi Nord \$113,291, Villages Étudiants Inc Trois-Rivières \$48,304, YMCA Montréal \$37,960;

Ontario Region—

Action Day Care Toronto \$30,419, Acton Town Hall Restoration Acton \$38,642, Adventure Place Downsview \$34,893, Applegrove Community Complex A Toronto \$35,392, Assoc Cdn Française de l'Ontario Windsor \$45,938, Barrie and District Assoc Physical Barrie \$58,566, Baycrest Centre for Geriatric Toronto \$29,562, Bethesda Home for Mentally Handicapped Vineland \$26,231, BIA Board of Management Brantford \$44,088, Board of Education Brant County Brantford \$83,612, Board of Education for the City of Hamilton Hamilton \$26,652, Board of Education Kent County Belleville \$30,000, Board of Education Waterloo County Waterloo \$212,012, Board of Education Windsor Windsor \$117,040, Boys and Girls Club of Niagara Falls Niagara Falls \$44,002, Brant County RCSSB Brantford \$50,300, Brantford General Hospital Brantford \$26,356, Broader Dill Snowmobile Sudbury \$34,848, Brock University Brock \$46,040, Business Improvement Assoc Chatham \$25,000, Canadian Assoc for Mentally Retarded North York \$26,962, Canadian National Institute for the Blind Timmins \$29,577, Canadian Polish Congress Toronto \$33,004, Carnarvon Township Carnarvon \$43,867, Cataract Region Conservation Cataracti \$40,509, Catholic Children's Aid Society Scarborough \$29,679, Catholic Separate School Board Kingston \$32,460, Catholic Youth Organization of Toronto Toronto \$110,320, Centennial Museum Peterborough \$27,617, Central Lake Ont Conservation Central Lake \$54,714, Central United Church Windsor \$27,121, Centre Culturel Canadien Franc Chatham \$47,572, Cerebral Palsy Assoc Windsor \$106,465, Childreach London \$27,010, Chipewas of Nawash Band Nawash \$34,413, Christ Church Amherstburg \$26,400, City of Brantford Brantford \$28,406, City of Chatham Chatham \$69,427, Community Development Blind River Blind River \$20,930, Community Information Centre of Metro Toronto \$35,596, Concerned Farm Women Chesley \$30,492, Conseil de Vie Française Ottawa \$25,340, Corp of the City of Mississauga Mississauga \$35,023, Corp of the City of Niagara Falls Niagara Falls \$70,000, Corp of the City of Thorold Thorold \$32,468, Corp of the Town of Cobalt Cobalt \$42,625, Corp of the Town of Massey Massey \$30,400, Corp of the Town of Tecumseh Tecumseh \$39,749, Corp of the Town of Walden Parks and Recreation Walden Parks \$77,950, Corp of the Township of Chapleau Chapleau \$37,815, Corp of the Township of Delhi Delhi \$95,290, Corp of the Township of Longlake Longlake \$31,460, Corp of the Township of Sandwich Windsor \$27,987, Creative and Natural Outdoor Toronto \$26,854, CUE Youth Functional Incorp Windsor \$138,747, Curve Lake Band Curve Lake \$27,238, Curve Lake Native Employment Curve Lake \$26,614, Dante Club 83 Timmins \$27,460, Department of Home Economic University of Windsor Windsor \$28,582, Department of Parks and Recreation Windsor \$33,466, Department of Physics University of Windsor Windsor \$31,566, Dufferin Peel Roman Catholic Separate School Board Peel \$29,577, Durham Chapter of Ontario Society Autistic Durham \$43,723, Ear Falls Community Development Ear Falls \$82,275, East Windsor Community Service Centre Windsor \$79,360, East York Conservation Centre East York \$27,160, Eastview Neighbourhood Community Toronto \$29,890, Essex County Chinese Canadian Assoc Essex \$28,610, Essex and District Social Planning Essex \$128,322, Essex Regional Conservation Authority Essex \$181,616, Family Care Workers of Ontario Ottawa \$28,495, Family Living Group Brantford \$34,710, First Baptist Church of Sandwich Windsor \$25,540, Frontier College Toronto \$48,298, Frontiers Foundation Inc Toronto \$27,000, Glengarry Assoc for Mentally Retarded Glengarry \$25,470, Goderich Arts Foundation Goderich \$32,400, Gore Bay Arena Gore Bay \$28,643, Grand River Canadian Railway History Guelph Cambridge \$25,740, Grand River Conservation Authority Kitchener \$72,520, Hamilton Public Library Hamilton \$26,219, Hamilton Wentworth Roman Catholic Separate School Board Hamilton \$29,717, Hastings and PM Edward Advisory Hastings \$31,186, Helpmate Information Services Newmarket \$39,826, In Trust to Kleda Corp Kirkland Lake \$30,892, In Trust to Rainey River Business Development Corp Fort Frances \$48,061, Industrial Resource Centre Inc Windsor \$35,216, Information Niagara Niagara Falls \$55,718, Initiatives Communautaires Hearst \$25,480, I S Five Foundation Toronto

EMPLOYMENT AND IMMIGRATION—Continued

\$37,552, Jewish Community Centre Windsor \$132,135, John Howard Society Oshawa \$58,714, John Howard Society Peterborough \$37,006, Johnston Group Kitchener \$42,119, Kenora Golf Club Kenora \$39,870, Kirkland Lake Economic Development Assistance Corp Kirkland Lake \$67,008, Kingston Public Library Board Kingston \$26,422, Latin American Community Centre Toronto \$27,405, Latin America Community Centre Weston \$34,453, Learning Enrichment Foundation Toronto \$52,093, London Community Resource London \$59,842, Lower Thames Valley Conservation Chatham \$64,363, Manitoulin District Assoc Mentally Retarded Manitoulin \$37,548, Marathon Township Gull Bay \$34,615, Memorial Centre Hawkesbury \$73,280, Metro Toronto and Region Co Toronto \$34,610, Metro Toronto Chapter Ontario Society Autistic Toronto \$47,207, Middlesex City Board of Education Middlesex \$33,240, Midland Board of Parks and Recreation Midland \$25,029, Mississauga New Credit Co Mississauga \$87,132, Moravian Indian Council Moravia \$27,422, Municipal Airport Construction Marathon \$36,010, Muscular Dystrophy Assoc North York \$30,223, Native Women's Assoc of Canada Ottawa \$39,956, Niagara College Niagara Falls \$55,202, Niagara Regional Agricultural Society Welland \$27,107, Niagara Women In Crisis Niagara Falls \$39,250, Nordic Ski Club of Cornwall Inc Cornwall \$25,212, North Bay Matawa Cons North Bay \$28,384, Northern College of Applied Arts Moosonee \$44,720, Oakville Public Library Oakville \$37,241, Ongwanada Hospital Ongwanada \$29,057, On the Rise Assoc Inc Nepean \$25,370, Ontario Genealogical Society Windsor \$37,420, Ontario March of Dimes Toronto \$159,449, Ontario Public Interest Research Guelph \$77,939, Ontario Puppetry Assoc Wilowdale \$30,985, Oshawa General Hospital Oshawa \$27,124, PATH Employment Services Hamilton \$28,843, Parkdale United Church Foundation Toronto \$33,260, Parks and Recreation Brantford \$25,344, Participation House of Brantford Brantford \$27,442, Peel Adult Literacy Prog Peel \$57,840, Pelican Players Multicultural Toronto \$29,143, Peterborough Women's Committee Peterborough \$29,133, Pinecrest Queensway Community Ottawa \$36,373, Polish Canadian Immigration Co Toronto \$25,596, Polish National Union Toronto \$75,660, Project Frost Ottreville \$34,294, Rainey River Business Development Corp Rainey River \$25,190, R C A Historical Society Sault Ste Marie \$25,088, Red Rock Indian Band Red Rock \$31,536, Regional Municipality of Halton Halton \$27,121, Regional Municipality of Sudbury Sudbury \$107,294, Rehabilitation Foundation Oshawa \$53,021, Renovations to Former Memorial School Niagara Falls \$27,745, Renovations of the Nicholas Goal Hostel Ottawa \$58,371, Rexdale Home Support Services Rexdale \$27,876, Saint Christopher House Toronto \$59,674, Salvation Army Metro Toronto Toronto \$39,356, Sanford Flm Eng Bd Niagara Falls \$26,100, Sarnia Lambton Economic Dev Sarnia \$27,409, Saugeen Indian Reserve Band Council Saugeen \$34,605, Sault Ste Marie 49th Field Regiment Sault Ste Marie \$73,571, Senior Citizens Department Welland \$54,722, Shirley Mae Golden McCoy Windsor \$27,891, Sid Linton Inc RIM Waterloo \$26,178, Sisters of St Joseph Scarborough \$81,294, Six Nations Band Council Brantford \$68,739, Social Planning Council Ottawa \$58,830, Social Planning Council of Oshawa Oshawa \$42,015, Social Work Dept Hotel Dieu Windsor \$29,723, Spanish River Band of Ojibwas Spanish River \$36,526, St Helen Roman Catholic Church Toronto \$47,580, St Joseph's Hospital Toronto \$32,947, St Mary's Family Life and Pre School St Mary's \$38,714, St Stephen's Comm House Toronto \$29,400, Stoney Creek Info Centre Stoney Creek \$25,410, Storefront Humber Inc Toronto \$68,978, Sudbury Science Centre Sudbury \$84,471, Teacher of English as a Second Language Windsor \$27,562, Teck Pioneer Residence Kirkland Lake \$35,880, The Avoca Foundation Eganville \$26,697, The Heritage Canada Foundation Ottawa \$26,458, The Parkwood Foundation Oshawa \$27,004, The Working Centre Kitchener \$72,259, Tillsonburg C D Tillsonburg \$59,716, Town of Ajax Ajax \$26,962, Town of Clinton Clinton \$67,176, Town of Cobalt Cobalt \$31,460, Town of Elgin Elgin \$69,336, Town of Kincardine Kincardine \$26,536, Town of Lindsay Rec Dept Lindsay \$28,850, Town of Newcastle Newcastle \$26,465, Town of Niagara-on-the-Lake Niagara-on-the-Lake \$27,300, Town of Pickering Pickering \$31,811, Town of Sturgeon Falls Sturgeon Falls \$26,670, Township of Sandwich West Windsor \$85,415, Townships of

Red Lake Red Lake \$64,047, Unemployed Help Centre Windsor \$60,721, United Way of Chatham Kent \$83,736, United Way Social Planning Council Guelph \$35,692, University of Western Ontario London \$105,346, Village of Riverside Affirmat Riverside \$50,616, Wallaceburg and Dist Economic Dev Wallaceburg \$27,174, Waterloo County Board of Education Waterloo \$30,103, Welland Canal Preservation Assoc Welland \$70,598, Welland Heritage Council Welland \$26,183, West Bay Band West Bay \$69,442, West Hill Community Services West Hill \$26,712, White River Township White River \$40,467, Whitefish Lake Band #6 Whitefish Lake \$31,430, Wigwag H Inc Toronto \$31,070, Wikwemikong Band Council Wikwemikong \$28,470, Wikwemikong Unceded Indian Reserve Wikwemikong \$177,848, Windsor Coalition for Development Windsor \$99,464, Windsor Essex Operation Life Windsor \$29,325, Windsor Jewish Community Centre Windsor \$257,180, Windsor Project North Group Resource Windsor \$30,709, Windsor Roman Catholic Separate School Board Windsor \$238,047, Women & Children's Crisis Centre Barrie \$33,475, Wood Green Community Centre Toronto \$34,372, Woodland Indian Cultural Education Brantford \$34,132, YMCA Chatham Chatham \$30,074, YMCA-YWCA Brantford Brantford \$39,059, YMCA-YWCA Windsor Windsor \$112,174, York Respect for Property Project Toronto \$26,018, Youth Business Bureau Orillia \$29,563, Youth Ventures Dev of Metro Toronto \$46,371;

Manitoba Region—

Awareness Participation & Equality Thompson \$25,450, Barren Land Indian Band Brochet \$72,043, Brokenhead Municipal Disease Elm Beausejour \$29,915, Canadian Diabetes Assoc Winnipeg \$28,464, Canadian Paraplegic Assoc Winnipeg \$33,204, City of Winnipeg Winnipeg \$1,000,000, Community Education Winnipeg \$28,466, Cormorant Community Council Cormorant \$29,682, Cross Lake Indian Band Cross Lake \$34,236, Dakota Ojibway Development Group Winnipeg \$119,051, Dakota O-YA-WA-LUTA Dakota Children's Day Care Portage La Prairie \$30,684, Earl Grey Children's Centre Winnipeg \$37,460, Erickson & District Arena Erickson \$30,607, Flin Flon Chamber of Commerce Flin Flon \$74,204, Flin Flon Indian Metis Friendship Flin Flon \$31,905, Flin Flon Recreation Commission Flin Flon \$29,706, Fort Alexander Indian Band Pine Falls \$30,004, Garden Hill Indian Band Island Lake \$42,054, God's Lake Band #18 God's Lake \$30,824, God's River Band God's River \$35,179, Health Science Centre Winnipeg \$30,631, Independent Interpreter Referral Service Kiwanis Centre of the Deaf Inc Winnipeg \$30,917, Indian Business Development Group Winnipeg \$80,949, Indian Family Centre Winnipeg \$26,299, Keewatin Tribal Council Thompson \$34,531, Keystone Agriculture Brandon \$180,341, Kinew Housing Inc Winnipeg \$116,290, Klinik Inc Winnipeg \$25,545, Local Government District of Lynn Lake Lynn Lake \$33,986, Lynn Lake Community Club Lynn Lake \$34,890, Lynn Lake Curling Club Lynn Lake \$33,394, MA-MON-WE-TAK Centre Thompson \$170,049, MA-MON-WE-TAK Friendship Thompson \$48,220, Manitoba League For Physically Handicapped Inc Winnipeg \$31,573, Manitoba Metis Federation Cross Lake \$29,880, Midwestern Rail Assoc Winnipeg \$29,980, MMF Portage La Prairie Portage La Prairie \$31,585, MMF Winnipeg West Winnipeg \$27,823, Moose Lake Band Housing Moose Lake \$54,321, Moose Lake Indian Band Moose Lake \$35,951, National Park Improvement Erickson \$44,895, Native Alcoholism Council Winnipeg \$45,754, Native Women In The Labour Market Winnipeg \$32,208, Native Women's Transition Centre Winnipeg \$46,366, Northwin House Thompson \$40,738, Norway House Community Council Norway House \$31,810, Norway House Indian Band Norway House \$83,838, Oxford House Fishermen's Assoc Oxford House \$27,961, Parland Land Abandonment Dauphin \$28,766, Pegus Garment Industries Hodgson \$31,051, Peguis Indian Band Hodgson \$30,624, Pikwitonei Conservation Pikwitonei \$32,334, Pikwitonei MMF Pikwitonei \$38,265, PI-MI-CHI-KA-MAC Development Cross Lake \$37,720, Prairie Theatre Exchange Winnipeg \$30,749, Progress Unlimited The

EMPLOYMENT AND IMMIGRATION—Continued

Pas \$25,059, Refugee Community Workers Training Program Manitoba Joint Refugee Co-ordinating Committee Winnipeg \$64,519, Residence Langevin Inc St Boniface \$68,480, Resource & Economic Information Winnipeg \$27,984, Roseau River Indian Band Ginev \$50,225, School District of Mystery Lake Thompson \$79,561, Selkirk Friendship Centre Selkirk \$29,026, Selkirk Park Selkirk \$40,311, Split Lake Fishermen's Split Lake \$25,854, St Boniface General Hospital Winnipeg \$382,609, St James Assiniboia Industries Winnipeg \$32,139, St James Assiniboia School Div #2 Winnipeg \$25,898, Superior Bus Lt Morris \$33,982, Swan Lake Indian Band Swan Lake \$30,841, Swan Lake Indian Reserve Swan Lake \$38,252, The Pas Committee for Women in Crisis The Pas \$61,648, The Pas Friendship Centre The Pas \$45,058, The Pas Indian Band The Pas \$62,652, Thompson Industrial Commission Thompson \$133,099, Town of Selkirk Selkirk \$36,208, Town of Snow Lake Snow Lake \$57,518, U of M School of Physical Education Winnipeg \$34,823, Union Management Construction Joint Conference Board of Manitoba Winnipeg \$91,299, Union Management Construction Winnipeg \$249,952, University of Manitoba Winnipeg \$476,103, War Lake Indian Band Ilford \$32,830, Waywayseecappo Indian Band Rossburn \$25,246, West Broadway Community Service Winnipeg \$29,719, Winnipeg Centennial Folk Festival Winnipeg \$26,330, Winnipegosis Box & Mill Winnipegosis \$85,749, X Kalay Foundation (Manitoba) St Norbert \$87,565, York Factory Indian Band York Landing \$54,821, Youth Employment Corp Winnipeg \$65,692, Youth Workers In Training Marymount Inc Winnipeg \$32,619;

Saskatchewan Region—

A Room of One's Own Saskatoon \$29,410, Alcohol Counselling Project Yorkton \$25,259, Alcohol Fieldworkers Project Ile-à-la Crosse \$26,668, Animal Shelter Completion Regina \$58,049, Arena Construction Weyburn \$27,417, Batoche Development Batoche \$26,800, Battleford's Native Pre-Fab Housing North Battleford \$28,965, Best of 83 Esterhazy \$28,695, City of Regina Regina \$581,232, City of Saskatoon Saskatoon \$599,907, Community Crime Prevention II Moose Jaw \$29,362, Community Development Esterhazy \$28,366, Community School Clubhouse Program Saskatoon \$26,342, Construction Skill Training Regina \$86,983, Cowesses Indian Women Broadview \$25,183, Cumberland House Day Care Cumberland House \$25,921, Elizabeth Fry Project Saskatoon \$28,858, Human Resource Development Sinitaulta \$27,668, Interior Restoration Project Melville \$27,144, Kakh Housing Improvements Broadview \$25,555, Kanepemayat Awiyak Saskatoon \$28,542, Key Reserve Renovations Norquay \$32,788, Langenburg Area Recreation Project Langenburg \$31,184, La Ronge Band Housing La Ronge \$65,947, Lohr Handicapped Aids Project Tisdale \$26,020, Looking Up Yorkton \$28,900, Mistawis Comm Development Leask \$29,467, MM Wood Energy Salvage Carlyle \$31,956, Mosquito Clinic Firehall & Housing Conso Cando \$28,290, MOST Prince Albert \$43,459, Native Child Care Worker Ass't Saskatoon \$33,324, Native Crisis Workers Project Regina \$27,373, Native Family Workers Training Program Prince Albert \$26,734, Native Handicapped Prince Albert \$32,719, % Projected Employment Saskatoon \$41,716, Native Women's Info Centre Prince Albert \$26,447, Northwest LEDA Corp North Battleford \$52,728, PA Community Housing Prince Albert \$25,226, Parkland Agriplex Yorkton \$37,221, Pasqua Indian Reserve Housing Project Fort Qu'Appelle \$42,721, Pasqua Reserve Special Task Force Fort Qu'Appelle \$26,596, Peter Ballantyne Band Housing Pelican Narrows \$34,420, Phoenix Works Regina \$27,559, Priority Single Parents Saskatoon \$30,954, Public Awareness & Monitoring Swift Current \$25,908, Recreation & Education Yorkton \$28,643, Regina Indian Development Research Regina \$39,981, Saskatoon Board of Police Commissioners Saskatoon \$25,068, Saskatoon Indian Treaty & Resource Centre Saskatoon \$26,849, Saskatoon University Hospital Saskatoon \$34,113, Services for the MR Estevan \$31,080, Shoal Lake Student Employment Pakwa Lake \$27,055, Sincro Special Employment Project Saskatoon \$46,355, Swift Current Agricultural and Exhibition Assoc Swift Current \$31,482, Teacher Assistance Project Saskatoon \$51,074, Transition Area Revitalization Regina \$26,813, Treaty

Indian Comm Liaison Saskatoon \$25,928, Turgeon House Regina \$30,554, Tutorial Assistance Program Saskatoon \$30,231, U of S Information Saskatoon \$31,964, Urban Housing for Treaty Indians Saskatoon \$25,729, WCI/CCD Project Kindersley \$26,833, Volunteer & Patient Activity Moose Jaw \$31,786, Wapiti Valley Ski Park Choi-celand \$27,417, Women Employed Regina \$26,996, Workers Compensation Board Regina \$37,639, Yorkton Friendship Centre 82 Yorkton \$25,364;

Alberta/NWT Region—

Accessible Housing Register Edmonton Alta \$41,571, Alberta Native Women's Assoc Edmonton Alta \$36,454, Alberta Seventh Step Society Calgary Alta \$46,882, Alberta Wilderness Assoc Calgary Alta \$59,109, Alexander Indian #134 Morinville Alta \$53,677, Alexis Indian Reserve #133 Glinesville Alta \$40,117, Alta Comm of Consumer Groups/Disabled Persons Edmonton Alta \$34,115, Alta Rehab Council for Disabled Edmonton Alta \$35,559, Bigstone Cree Band Calling Lake Alta \$45,630, Blood Tribe Administration Stand Off Alta \$87,911, Boys and Girls Club of Calgary Calgary Alta \$46,418, Boys and Girls Club of Edmonton Edmonton Alta \$65,604, Calgary Assoc Children & Adults with Learning Disability Calgary Alta \$30,226, Calgary Native Friendship Society Calgary Alta \$81,225, Calgary Social Services Dept Calgary Alta \$28,988, Calgary Young Men's Christian Assoc Calgary Alta \$34,278, Calgary Zoological Society Calgary Alta \$63,607, Canadian Mental Health Assoc Edmonton Alta \$25,313, Canadian National Institute for the Blind Edmonton Alta \$32,929, Canative Housing Corp Edmonton Alta \$47,958, Canmore Youth Club Canmore Alta \$31,983, Cerebral Palsy Assoc Calgary Alta \$32,967, City of Calgary Calgary Alta \$34,688, City of Edmonton Edmonton Alta \$61,893, Cold Lake Tribal Administration Grand Centre Alta \$31,922, Council of Cree Band & Metis Assoc Ft Chipe-wyan Alta \$25,036, Crowfoot Sunrise Res & Nat Alcoholism Calgary Alta \$26,776, Crownest Pass Economic Development Blairmore Alta \$50,852, Delta Native Fisherman's Assoc Ft Chipe-wyan Alta \$30,299, Dene Winter Works Hay River NWT \$56,692, Dohne Sah Neh Deh Hay River NWT \$37,073, Dohne Sah Neh Deh Yellowknife NWT \$40,846, Edmonton Catholic Social Services Edmonton Alta \$28,553, Edmonton Social Planning Council Edmonton Alta \$31,900, Elizabeth Waskayigun Assoc Grand Centre Alta \$50,007, Fishing Lake Waskayigun Sinitaulta Alta \$26,613, Fort Resolution Log Harvest Fort Resolution NWT \$26,561, Fort Simpson Recreation 82 Ft Simpson NWT \$25,789, Gaslan Metis Settlement Assoc Gaslan Alta \$32,840, General Systems Research Edmonton Alta \$44,312, Globel Thermoelectric Power Systems Bossana Alta \$35,526, Good Samaritan Auxiliary Edmonton Alta \$25,119, Grande Cache Boys and Girls Club Grande Cache Alta \$33,619, Grande Cache Chamber of Commerce Grande Cache Alta \$35,757, Grande Prairie Shrine Club Camp Tam Assoc Grande Prairie \$82,863, Indian News Media Stand Off Alta \$25,623, Inuit Housing Ottawa Ont \$33,495, Inuit Tapirast Canada Fund Raising Ottawa Ont \$33,800, Kehewin Tribal Administration Bonnyville Alta \$44,947, Kikino Metis Settlement Kikino Alta \$43,398, Lac Crete Agricultural Society Lac Crete Alta \$28,706, Lac La Biche Mission Preservation Society Lac La Biche Alta \$26,345, Lethbridge Volunteer Bureau Assoc Lethbridge Alta \$31,625, McMan Youth Services Assoc Edmonton Alta \$65,532, Native Counselling Services of Alta Edmonton Alta \$116,127, Native Friendship Society of Southern Alta Lethbridge Alta \$33,107, New Town of Grande Cache Grande Cache Alta \$90,442, Peigan Band Housing Authority Brochet Alta \$41,354, Pond Inlet Rehabilitation Centre Pond Inlet NWT \$45,888, Rae Community Development Fort Rae NWT \$26,206, Rae Log Harvest Fort Rae NWT \$36,044, Saddle Lake Band Saddle Lake Alta \$26,642, Sierre Club of Western Canada Calgary Alta \$27,057, Shilow Wilderness Camp Priddis Alta \$43,639, Snowdrift Log Harvest Snowdrift NWT \$45,109, St Paul's Treatment Centre Cardston Alta \$25,308, Sturgeon Lake Band Valleyview Alta \$35,569, Town of Peace River Peace River Alta \$51,621, Town of Rocky Mountain House Rocky Mountain House Alta \$32,329, Transient Native Women Cochrane Alta \$52,627, University of Alberta Edmonton Alta \$26,159, University of Calgary Calgary Alta \$50,576,

EMPLOYMENT AND IMMIGRATION—Continued

Voice of Alta Native Women's Society Bonnyville Alta \$126,496, Voice of Alberta Native Women's Society Rocky Mountain House Alta \$28,259, Whitefish Lake Band #128 Goodfish Lake Alta \$36,397, Yellowknife Day Care Yellowknife NWT \$42,313, YWCA Lethbridge Alta \$35,878, Zhatikoe Development Yellowknife NWT \$32,905;

British Columbia/Yukon Territory Region—

Adams Lake Band Beach Dev Chase BC \$33,005, Alberni Dist Fall Fair Port Alberni BC \$31,872, Alberni Valley Coc Port Alberni BC \$37,665, Alexis Creek Indian Band Chilkano Forks BC \$47,353, Alkali Lake Indian Band Williams Lake BC \$32,165, Allied Handicapped Assoc Kelowna BC \$30,864, Alpine Riding Academy Port Moody BC \$29,822, Anaham Indian Band Alexis Creek BC \$26,923, Armstrong-Endy Assoc for Men Armstrong BC \$45,589, Armstrong Spallumcheen Parks Armstrong BC \$29,964, Arts & Science Centre Society Vancouver BC \$28,779, Assoc of Indian Friendship Centre Vancouver BC \$28,893, BC Forest Museum Victoria BC \$26,572, BC Native Women's Society Vancouver BC \$39,752, Bella Bella Band Council Waglisla BC \$28,036, Bond W Contracting Terrace BC \$26,390, Boy Scouts of Canada various locations BC \$47,805, Boys & Girls Clubs of Greater Vancouver Victoria BC \$27,908, Burnaby Arts Council Burnaby BC \$27,158, Burrard Indian Band North Vancouver BC \$36,547, Canadian Forestry Assoc Kelowna BC \$63,180, Canadian Forestry Evans Lake BC \$57,213, Canadian Mental Health Assoc various locations BC \$72,752, Capital Regional Dist Victoria BC \$104,475, Cariboo Indian Education Williams Lake BC \$27,688, Cedar Cottage Neighbourhood Services Society Vancouver BC \$58,540, Chehalis Indian Band Agassiz BC \$35,998, Chemainus Indian Band Ladysmith BC \$44,194, Child Abuse Research & Education Assoc various locations BC \$58,549, Chilliwack Comm Services Chilliwack BC \$29,281, City of Dawson Creek Dawson Creek BC \$34,239, City of Victoria Victoria BC \$42,640, Cold Water Band Cold Water BC \$25,300, Corp Dist North Cowichan Duncan BC \$68,261, Corp Township Richmond Richmond BC \$79,289, Corp Village Alert Bay Alert Bay BC \$81,117, Corp Village Sechelt Sechelt BC \$34,862, Corp Village of Lake Cowichan Lake Cowichan BC \$40,640, Cowichan Community Centre Cowichan BC \$29,563, Cowichan Indian Band Council Cowichan Lake BC \$98,220, Cowichan Valley Dist Duncan BC \$25,404, Cranbrook Archives Cranbrook BC \$29,500, Creative Centre for Rehabilitation Sardis BC \$26,871, Crescent Beach Comm Serv Crescent Beach BC \$28,266, Cultus Lake Park Cultus Lake Park BC \$44,720, Dawson City Museum Society Dawson City YT \$35,358, Dawson Indian Band Dawson YT \$34,146, Delta Museum & Archives Delta BC \$36,997, District of Houston Houston BC \$42,400, District of MacKenzie MacKenzie BC \$25,701, Ehatten-saht Indian Band Zeballos BC \$26,779, Elizabeth Fry Society various locations BC \$33,112, Elwood Enterprises Terrace BC \$67,600, Esler Comm Assoc Esler BC \$25,350, Falkland & Dist Comm Falkland BC \$44,721, Faro Recreation Assoc Faro YT \$69,156, First United Church Soc Housing Vancouver BC \$29,250, Fish Plant Expansion Parksville BC \$33,614, Forest Grove Vol Forest Grove BC \$71,825, Fraser Canyon Indian Adm Lytton BC \$37,500, Gabriola Island Comm Gabriola Island BC \$34,320, Glacier Greens Comox BC \$34,138, Greenwood Community Project Greenwood BC \$26,850, Halat Indian Band Council Chemainus BC \$29,920, Hamilton Truck Jack Terrace BC \$41,054, Heritage Festival Society Vancouver BC \$33,563, High Rigger Vernon BC \$63,766, Houston Dist C of C Houston BC \$26,975, Indian Homemakers of BC Vancouver BC \$25,501, Int'l Woodworkers Terrace BC \$122,491, Kaleidoscope Theatre Prod Kelowna BC \$35,118, Kamloops Exhibition Assoc Kamloops BC \$33,407, Kaslo & Dist Arena Assoc Kaslo BC \$32,098, Katie Indian Band Pitt Meadows BC \$39,576, Kelowna Alternative to Drinking Kelowna BC \$27,237, Kelowna Boys & Girls Club Kelowna BC \$27,197, Kelowna District Share Society Kelowna BC \$32,826, Kitimat Village Council Kitimat BC \$29,208, Kwakiutl Indian Band Council Port Hardy BC \$35,536, Kwawlin Dun Band Whitehorse YT \$25,000, Langley Family Services Langley BC \$34,948, Langley Indian Band Langley BC \$34,587, Laurel Assoc Kelowna BC \$86,551,

Le Centre Culturel Français Kelowna BC \$30,350, Little Salmon Carmacks Indian Band Carmacks YT \$31,523, Little Shuswap Indian Band Shuswap Indian Band Shuswap BC \$27,306, Lower Kootenay Band Creston BC \$36,948, Main Source Management Soc Vancouver BC \$35,483, Malaspina College Victoria BC \$39,961, Maple Ridge Pitt Meadows Community Maple Ridge BC \$25,554, Maple Ridge Pitt Meadows Agric Maple Ridge BC \$26,670, Matsqui Indian Band Matsqui BC \$34,024, Mission Indian Friendship Mission BC \$29,528, Mission Workshop Assoc Mission BC \$26,871, Moricetown Band Council Moricetown BC \$46,436, Musqueam Indian Band Vancouver BC \$55,551, Nanaimo Indian Band Nanaimo BC \$30,157, Nanosee Indian Band Lantzville BC \$29,457, Native Indian Youth Advisory Vancouver BC \$26,232, Native Police Liaison Committee Vancouver BC \$27,314, Native Women's Family & Cultural Centre Vancouver BC \$28,157, Nechako Valley Hist Nechako BC \$26,096, Necoslie Band Council Prince George BC \$29,698, Neepana Cleaning 100 Mile House BC \$41,600, Nemiah Indian Band Nemiah Valley BC \$26,648, New Aiyansh Village Council Skeena BC \$36,014, Nicola Valley Indian Development Corp Merritt BC \$137,423, Nicola Valley Friendship Gre Merritt BC \$42,098, Nimkish Indian Band Council Alert Bay BC \$82,376, Nitaahat Indian Band Council Port Alberni BC \$27,195, Northcoast Marine Museum Prince Rupert BC \$28,133, Northshore Neighbourhood House North Vancouver BC \$26,102, Northshore Soc for Low Income North Vancouver BC \$25,849, North Thompson Indian Band Barriere BC \$38,039, Northern Lights College Soc Prince George BC \$31,465, Nuu-Chah-Nolth Tribal Council Port Alberni BC \$56,820, Okanagan Indian Band Vernon BC \$27,505, Okanagan Tribal Comm Penticton BC \$36,537, Pace Shuswap BC \$44,971, Pacheneahat Indian Band Port Renfrew BC \$33,022, Pacific Assoc of Communication & Friendship Indian Centre Vancouver BC \$28,893, Pacific Foundation Cypress BC \$141,959, Penelakut Indian Band Chemainus BC \$26,082, Penticton Indian Band Penticton BC \$28,909, Penticton Soc for the Mentally Penticton BC \$26,082, Port Alberni Parks & Rec Port Alberni BC \$96,769, Port Alberni Women Resource Society Port Alberni BC \$30,632, Queen Mary Community School North Vancouver BC \$28,691, Recreation of the Handicapped Victoria BC \$32,011, Reg Dist of Alberni Port Alberni BC \$55,118, Ross River Indian Band Ross River YT \$37,400, Royal Canadian Legion various locations BC \$52,636, Salmo Workers Employment Soc Salmo BC \$44,075, Salmon Arm Gulf Salmon Arm BC \$65,723, Salvation Army Chilliwack BC \$32,398, Sane Society New Westminster BC \$44,259, Sechelt Indian Band Sechelt BC \$31,166, Seton Lake Indian Band Shalalth BC \$41,639, Seymour Arm Prop Shuswap Lake BC \$67,600, Shakwak Indian Band Whitehorse YT \$27,271, Shuswap Indian Band Invermere BC \$43,732, Shuswap Men's Soccer Salmon Arm BC \$47,444, Shuswap Recycling Soc Shuswap BC \$27,557, Sicamous & Dist Rec Sicamous BC \$28,227, Simon Fraser University Burnaby BC \$33,820, Skookum Jim Friendship Centre Whitehorse YT \$43,535, Society for the Handicapped Kelowna BC \$30,262, Soda Creek Indian Band Williams Lake BC \$28,050, Songhees Indian Band Victoria BC \$35,664, Sooke Region Historical Soc Sooke BC \$31,496, Squamish Indian Band various locations BC \$84,053, St Mary's Indian Band Cranbrook BC \$29,025, St Andrews Protestant Church Massett BC \$45,961, Stone Indian Band Hanceville BC \$25,062, Strathcona Community Centre Vancouver BC \$26,036, Stuart Trembleur Lake Band Prince George BC \$41,035, Surrey/Delta Immigrant Serv Surrey BC \$28,665, Surrey Parks & Recreation Vancouver BC \$42,658, Toquaht Indian Band Ucluellet BC \$27,278, Townsend John Lone Butte BC \$132,159, Township of Richmond Richmond BC \$39,238, Trinity Western College various locations BC \$53,300, Twin Valley Mobile Terrace BC \$441,054, Tynehead Zoological Society Surrey BC \$47,674, UBC Forest Research Maple Ridge BC \$33,411, UNN Friendship Centre Vancouver BC \$38,827, United Native Nations various locations BC \$214,398, University of British Columbia Vancouver BC \$52,872, University of Victoria Victoria BC \$25,300, Upper Nicola Indian Band Keremeos BC \$35,308, Urban Native Indian Education Society Vancouver BC \$37,407, Vancouver Community College Vancouver BC \$58,816, Vancouver Indian Centre Vancouver BC \$36,905, Vancouver Indian Gre Soc Vancouver BC \$34,764, Vanderhoof Fall Fair Vanderhoof BC

EMPLOYMENT AND IMMIGRATION—Continued

\$40,851, Victoria Native Friendship Victoria BC \$29,715, Village of Granisle Granisle BC \$28,844, Village of Invermere Invermere BC \$38,623, Village of Port Clements Port Clements BC \$34,021, Village of Valemount Valemount BC \$37,265, Western Canada Theatre Society Kelowna BC \$25,853, Western Society for Senior Citizens West Westminster BC \$40,305, West Kootenay Cultural Society Castlegar BC \$26,548, White Rock Coordinating Centre White Rock BC \$81,439, White Rock Sun Theatre White Rock BC \$36,239, Williams Lake Community Develop Assoc Williams Lake BC \$47,863, Williams Lake Indian Band Williams Lake BC \$41,398, YM-YWCA various locations BC \$185,699, Yukon Conservation Society Whitehorse YT \$32,284, Yukon Indian Women's Assoc Whitehorse YT \$25,330;

National Headquarters—

Reed Stenhouse Ltd Ottawa Ont \$74,230, Sedgwick Alexander Inc Insurance Ottawa Ont \$100,000.

Payments in accordance with regulations approved by the Governor in Council to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program \$8,200,522

Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of Labour Mobility and Assessment Incentives \$4,641,494:

Newfoundland Region—

CN Marine Moncton NB \$27,741;

Nova Scotia Region—

Sydney Community Adjustment Committee Sydney \$53,014;

New Brunswick Region—

McAdam Community Adjustment Committee McAdam \$60,593;

Quebec Region—

Commission d'adaptation communautaire de Sept-Iles/Port-Cartier Sept-Iles/Port Cartier \$50,952, Commission d'adaptation communautaire de Sorel-Tracy Sorel-Tracy \$26,429, Panneaux de la Vallée Inc Sayabec Matapedia \$53,224;

Ontario Region—

Abitibi Price Inc Iroquois \$85,361, Atomic Energy of Canada Mississauga \$42,604, Bristol Machine Works Sudbury \$30,782, Canadian Admiral Corp Mississauga \$36,884, Chatham Community Adjustment Committee Chatham \$31,423, Cyanamid Canada Inc Niagara Falls \$46,481, Electrohome Ltd Kitchener \$28,000, Inco Ltd Sudbury \$49,568, Kitchener Waterloo Adjustment Committee Kitchener \$31,941, Mitel Corp Renfrew \$30,202, Pirelli Cables Inc Prescott \$56,818, Pickle Lake Joint Thunder Bay \$52,187, Quintec Process Machine Cambridge \$25,742;

Saskatchewan Region—

Dept of Northern Saskatchewan Uranium City \$58,192, Eldorado Nuclear Ltd Uranium City \$888,436, The Municipal Corp of Uranium City Uranium City \$34,457;

Alberta/NWT Region—

Great Western Garments Edmonton Alta \$65,000.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment

and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries including undischarged commitments under previous agreements \$5,609,967:

Nova Scotia Region—

Curtis Douglas Pictou \$63,998, Loomer Paul Kentville \$68,501, Minister of Finance Province of Nova Scotia Halifax \$37,573;

New Brunswick Region—

J Brown Sussex \$35,230;

Prince Edward Island Region—

Canada Farm Labour Pool Charlottetown \$80,000, Prince County Farm Labour Pool Summerside \$78,000;

Quebec Region—

Corporation du SMAC de L'UPA Montreal \$746,204, Ministère de L'Agriculture des Pêcheries et de L'Alimentation du Québec Ste Foy \$254,868;

Ontario Region—

J Altseimer Schemberg \$48,896, G Bogart Aylmer \$81,601, F R Bradford Chesterville \$80,000, R M Cox Port Perry \$78,672, M D Emke Walkerton \$119,598, G A Foster Ottawa \$85,000, W T Hodgson Cayaga \$53,712, J A Hughes St Eugene \$65,637, B Johnston Tillsonburg \$137,255, Lt MacDonald Cobourg \$119,911, G Mawhney Delhi \$111,588, W Rutherford Belleville \$63,000, W Schollens Chatham \$140,000, K Simonick Leamington \$134,751, G Townsend Fergus \$26,929, Treasurer of Ontario Toronto \$373,000;

Manitoba Region—

Canada Farm Labour Pool Brandon \$69,621, Canada Farm Labour Pool Dauphin \$73,547, Canada Farm Labour Pool Portage \$92,772, Canada Farm Labour Pool Selkirk \$78,023, Canada Farm Labour Pool Steinbach \$50,998, Canada Farm Labour Pool Winkler \$72,481, Province of Manitoba Winnipeg \$86,901;

Saskatchewan Region—

Canada Farm Labour Pool Moose Jaw \$78,573, Canada Farm Labour Pool North Battleford \$75,487, Canada Farm Labour Pool Prince Albert \$83,612, Canada Farm Labour Pool Saskatoon \$80,504, Canada Farm Labour Pool Weyburn \$64,371, Canada Farm Labour Pool Yorkton \$63,428;

Alberta/NWT Region—

Canada Farm Labour Pool Brooks Alta \$54,400, Canada Farm Labour Pool Calgary Alta \$75,700, Canada Farm Labour Pool Camrose Alta \$54,700, Canada Farm Labour Pool Drumheller Alta \$56,500, Canada Farm Labour Pool Edmonton Alta \$78,000, Canada Farm Labour Pool Grande Prairie Alta \$56,200, Canada Farm Labour Pool Lethbridge Alta \$102,000, Canada Farm Labour Pool Red Deer Alta \$70,500, Canada Farm Labour Pool Vegreville Alta \$56,100, Canada Farm Labour Pool Wetaskiwin Alta \$58,900;

British Columbia/Yukon Territory Region—

G Bean Abbotsford BC \$180,000, G W Benson Kelowna BC \$123,000, A Crawford Armstrong BC \$57,500, A Garcia Victoria BC \$99,000, D Grant Penticton BC \$121,000, D D Scotthorne Duncan BC \$85,000.

EMPLOYMENT AND IMMIGRATION—Continued

Local Economic Development Assistance grant \$1,269,000:

Newfoundland Region—

Exploits Leda Corporation Botwood \$30,000;

Nova Scotia Region—

Richmond County Development Corporation Louisdale \$90,000;

New Brunswick Region—

La Commission Industrielle de Kent Inc Buctouche \$75,000;

Prince Edward Island Region—

West Prince Venturer Ltd O'Leary \$100,000;

Quebec Region—

ADEL Haute Gatineau Inc Maniwaki \$165,000, ADELIM Inc Capaux-Meules Iles de la Madeleine \$100,000, ADER de la Matapedia Inc Amqui \$100,000;

Ontario Region—

Rainey River Business Development Corp Rainey River \$131,500;

Manitoba Region—

Dakota Ojibway Development Group Winnipeg \$136,000, Indian Business Development Group Winnipeg \$104,000;

Saskatchewan Region—

Northwest Leda Corporation North Battleford \$100,000;

British Columbia/Yukon Territory Region—

Nicola Valley Indian Development Corp Merrit BC \$130,000.

Immediate Employment Stimulation Grant \$4,385,077:

Nova Scotia Region—

Symphony Musicians Trust Fund Society Halifax \$48,314, Town of Sydney Mines Sydney Mines \$29,236;

New Brunswick Region—

City of Moncton Moncton \$389,746, Coop Agricole de Kent Nord Ltée St Louis de Kent \$174,762;

Quebec Region—

Association des Gens d'Affaires de Pontiac Inc Campbell's Bay \$34,274, Carrefour Communautaire de Rosemont l'Entre Gens Inc Montreal \$25,000, Club Nautique d'Amos Inc Amos Est \$39,322, Club Nautique de Peribonka Peribonka \$44,547, Conseil Economique de la Region de Matane Matane \$26,510, Fabrique de la Paroisse La Resurrection Brossard \$75,819, Fabrique de la Paroisse St Robert Longueuil \$292,072, Fabrique St Irene Montreal \$64,312, La Societe Historique du Comte de Brome Lac Brome \$30,000, Les Loisirs St Jude St Jude \$30,000, Societe d'Expansion Economique du Saguenay Inc Chicoutimi \$110,000, Societe de Developpement de la Region de Mont Laurier Inc Mont Laurier \$25,863;

Ontario Region—

Co of Basilian Sault Ste Marie \$44,130, General Hospital Hawkes Hawkes \$405,687, Town of Strathroy Strathroy \$41,526, Township of West Williams West Williams \$72,610, Village Glenco Glenco \$40,000;

Manitoba Region—

Health Science Centre Winnipeg \$111,421, Manitoba Childcare Winnipeg \$31,895, Osborne Village & Cultural Centre Winnipeg \$26,247, Riverborne Development Assoc Winnipeg \$138,850, St Amant Centre Inc Winnipeg \$41,912, University of Winnipeg \$31,895;

Saskatchewan Region—

Evergreen Centre Inc Nipawin \$62,661, PA Cooperative Daycare Prince Albert \$40,000, Redvers Activity Centre Inc Redvers \$50,000, Sask Construction and General Workers Training Trust Fund Saskatoon \$45,000, Town of Wynyard Wynyard \$38,427, Village of Abbey Abbey \$57,170;

Alberta/NWT Region—

Italian Cultural Society of Edmonton Edmonton Alta \$100,000, Southern Alberta Hostelling Assoc Calgary Alta \$178,600;

British Columbia/Yukon Territory Region—

BC Labour Federation Vancouver BC \$76,857, City of Dawson Creek Dawson BC \$80,000, District of Sparwood Sparwood BC \$432,918, Oliver Heritage Society Oliver BC \$30,000, Vancouver Museum Planetarium Assoc Vancouver BC \$134,846, Village of Osoyoos Osoyoos BC \$51,364.

Workers Compensation grant \$11,506

Grant to Frontier College of Canada \$175,000— Frontier College of Canada Toronto Ont \$175,000.

Grants to Voluntary Organizations \$387,015— Canadian National Institute for the Blind Ottawa Ont \$110,000, Interprovincial Accoc in Native Employment Inc Edmonton Alta \$49,500.

Government's contribution to the Unemployment Insurance Account \$2,034,439,235

Government's contribution in Respect of Fishermen's Benefits \$113,787,016

IMMIGRATION PROGRAM \$28,412,668

Adjustment Assistance \$25,523,368:

Quebec Region—

Amueblement Frontenac Montreal \$216,487, Assh Cie Inc Quebec \$58,098, Atlic Inc Ville St-Laurent \$26,927, Centre Social d'Aide aux Immigrants Montreal \$45,000, Chateau de l'Aeroport Mirabel \$84,978, Hotel Baillargeon Paul Quebec \$67,064, Hotel Lasalle Montreal \$143,186, Maison du Matelas Que Inc Quebec \$29,077, Meubles Choquette Enr Quebec \$30,700, Miracle Mart Montreal \$54,368, Miracle Mart Ville St-Laurent \$87,796, S Rossy Inc Montreal \$84,435, Steinberg Inc (911) Ville St-Laurent \$524,714, YMCA Residence Montreal \$52,074;

Ontario Region—

Atlas Furniture Ottawa \$71,131, Beacon Arms Hotel Ottawa \$179,714, Guaranty Properties Toronto \$518,250, Holiday Inn Windsor \$49,668, K Mart Canada Ltd St Catharines \$74,065, Staskiewicz

EMPLOYMENT AND IMMIGRATION—Concluded

U Toronto \$248,503, Toronto Apt Building Toronto \$56,566, Town Inn Hamilton \$125,604, Zellers Ltd London \$69,865;

British Columbia/Yukon Territory Region—

Army and Navy Department Store Vancouver BC \$227,399, English Bay Apartment Hotel Vancouver BC \$138,030, Grantree Furniture Vancouver BC \$194,801, Woodward's Ltd Vancouver BC \$56,784;

National Headquarters—

Intergovernmental Committee for Migration Ottawa Ont \$98,456.

Immigrant Settlement and Adaptation \$2,889,300:

Nova Scotia Region—

Metropolitan Immigration Settlement Association Halifax \$35,000;

Quebec Region—

Bureau Communauté Chrétienne Haïtienne de Montréal Montréal \$43,000, Carrefour Le Moutier Longueuil \$34,694, Centre Portugais Reference Promotion Sociale Montréal \$25,000, Centre Social d'Aide aux Immigrants Montréal \$65,500, Chinese Family Services of Greater Montréal Montréal \$35,500, Fraternité Multiculturelle de Québec Inc Québec \$30,000, Services d'Aide Liaison Immigrant La Maisonniee Montréal \$28,316, Services d'Interprètes Aupres des Réfugiés Indo-Chinois Montréal \$42,000;

Ontario Region—

Centre for Spanish Toronto \$37,112, Costi IIAS Toronto \$56,210, Indian Immigrant Aid Serv Toronto \$39,253, Jewish Immigrant Aid Society Toronto \$35,272, Latin American Comm Toronto \$39,950, Ottawa Carleton Immigration Ottawa \$74,733, Portuguese Free Toronto \$25,296, Services Toronto \$89,435, Sudbury Multicultural Soc Sudbury \$38,493, Toronto Chinese Community Toronto \$32,790, Universal African Assoc Toronto \$26,192, Vietnamese Assoc Toronto \$51,541;

Manitoba Region—

Citizenship Council of Manitoba Winnipeg \$87,500;

Saskatchewan Region—

Regina Open Door Society Regina \$30,361, Saskatoon Open Door Society Saskatoon \$26,473;

Alberta/NWT Region—

Calgary Immigrant Aid Society Calgary Alta \$67,605, Catholic Social Service Immigration Services Edmonton Alta \$103,652, Edmonton Immigrant Services Assoc Edmonton Alta \$67,694, Medicine Hat Society for Immigrant Settlement Medicine Hat Alta \$26,813, U First Community Services Foundation Lethbridge Alta \$33,622;

British Columbia/Yukon Territory Region—

Immigration Services Society Vancouver BC \$128,744, Immigrant Multicultural Services Prince George BC \$38,000, Inter Cultural Assoc Greater Victoria Victoria BC \$35,500, Mosaic Vancouver BC \$75,000, Oasis Vancouver BC \$33,053, Success Vancouver BC \$89,500, Surrey Delta Immigrant Services Surrey BC \$31,500.

ENERGY, MINES AND RESOURCES

\$5,306,391,007

Department \$5,306,373,007

ADMINISTRATION PROGRAM \$71,978

Sulphur Development Institute of Canada \$71,978

ENERGY PROGRAM \$5,301,690,506⁽¹⁾

University of Calgary for the Energy Resources Institute \$125,000

Grant to Memorial University in support of an oil and gas resource camp \$2,500

Grant to the Tribal Resources Development Council to assist the bands in the development and marketing of petroleum resources on Band lands \$50,000

Solar Energy Society of Canada \$10,000

Brace Research Institute of McGill University \$5,000

Biomass Energy Institute Inc \$5,000

Membership in the World Petroleum Congress Canadian Association \$1,000

Joint Canada-Saskatchewan program for the development of heavy oil recovery technology \$256,035

Oil Substitution— Distribution system expansion \$34,761,384—British Columbia Hydro Power Corporation Vancouver BC \$422,479, City of Kingston Kingston Ont \$43,363, City of Kitchener Kitchener Ont \$250,000, Consumers' Gas Willowdale Ont \$6,767,256, Gazifère Hull Que \$653,975, Gaz Inter-Cité Ste Foy Que \$2,500,000, Gaz Métropolitain Montréal Que \$5,700,000, Inland Natural Gaz Vancouver BC \$3,755,560, Le Gaz Provincial du Nord de Québec Willowdale Ont \$95,337, Northern and Central Gas Corporation Willowdale Ont \$3,006,103, Pacific Northern Gas Vancouver BC \$1,498,420, Saskatchewan Power Corporation Regina Sask \$3,863,711, Union Gas Ltd Chatham Ont \$6,205,180.

Contribution to Laval University for the Green Program \$100,000

Developmental Gas Pricing Program \$4,750,147—Gas Inter-Cité Ste Foy Que \$1,511,465, Gaz Métropolitain Montréal Que \$3,238,682.

Contribution to pay for the construction and design of branch lines off the TQM pipeline in Québec \$4,756,484—Gaz Inter-Cité Ste Foy Que \$4,756,484.

In support of the development and commercialization of new coal utilization technology \$3,977,095—Canadian Electrical Assoc Montréal Que \$399,155, Cape Breton Development Corp Sydney NS \$314,732, New Brunswick Electric Power Commission Fredericton NB \$112,640, Nova Scotia Power Corp Halifax NS \$3,150,568.

Payment to New Brunswick Power Commission re: Colson Cove Plant \$21,325,382

Federal share of the Canadian Electrical Association research and development program \$2,100,000

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel \$6,605,720

In support of solar heating demonstration projects \$1,257,833—Ark Solar Products Ltd Victoria BC \$63,950, Canadaplan Group Inc Hamilton Ont \$63,484, H G Francis and Sons Ltd Ottawa Ont \$232,742, Institute of Man and Resources Charlottetown PEI \$240,163, Peter Middleton and Associates Ltd Toronto Ont

ENERGY, MINES AND RESOURCES—Continued

\$49,302, Scharry-Ouimet—Gélinas et Associés Montreal Que \$145,714, Shaw Mont Newfoundland Ltd St John's Nfld \$125,516, Solar Energy Systems Inc Summerside PEI \$207,264, Solarsystems Industries Ltd Richmond BC \$129,698.

Oil Substitution—Conversion Assistance \$153,196,105

In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification \$174,346—Nouveler and Canertech Inc Montreal Que \$174,346.

In support of Federal-Provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation \$7,374,806—Government of Manitoba Winnipeg Man \$731,054, Government of New Brunswick Fredericton NB \$2,089,047, Government of Newfoundland and Labrador St John's Nfld \$1,100,383, Government of the Northwest Territories Yellowknife NWT \$252,176, Government of the Yukon Territories Whitehorse YT \$360,487, Province of British Columbia Victoria BC \$545,801, Saskatchewan Department of Energy and Mines Regina Sask \$392,125, Treasurer of Ontario Toronto Ont \$1,903,731.

*Canadian Home Insulation Program—Contributions to individuals \$224,492,441**In support of super efficient housing demonstration \$225,500*

In support of low cost energy conservation initiatives \$417,706—Assoc Covoiturage Quebec Inc Montreal Que \$110,000, Canada Safety Council Ottawa Ont \$42,014, Task Force on Energy Management in Health Care Facilities Ottawa Ont \$29,000, York University Downsview Ont \$50,000.

In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use \$1,684,944—Province of Alberta Edmonton Alta \$33,531, British Columbia Victoria BC \$28,426, Manitoba Winnipeg Man \$157,258, New Brunswick Fredericton NB \$211,315, Newfoundland St John's Nfld \$109,795, Prince Edward Island Charlottetown PEI \$776,308, Saskatchewan Regina Sask \$368,311.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat \$11,799,441—Ainsworth Lumber Co Ltd 100 Mile House BC \$58,347, Appollo Forest Products Ltd Fort St James BC \$192,000, Bioshell Inc Montreal Que \$524,722, British Columbia Forest Products Ltd Vancouver BC \$541,203, British Columbia Timber Ltd Vancouver BC \$244,800, Canadian Forest Products Ltd Vancouver BC \$208,396, Centre Hospitalier Hotel Dieu D'Amos Que \$93,979, Consolidated Bathurst Inc Montreal Que \$473,288, Craftline Industries Ltd Weston Ont \$26,500, Domtar Inc Montreal Que \$1,576,863, Donohue St-Félicien Inc Quebec Que \$78,653, Foreign and Domestic Wood Ltd Longueuil Que \$30,782, Forex-Leroy Inc Val D'Or Que \$28,950, Fraser Inc Edmonton NB \$1,819,023, Gorman Brothers Lumber Ltd Westbank BC \$26,661, Green River Log Sales Ltd Mission BC \$54,750, Irving Pulp and Paper Ltd St John NB \$709,187, MacMillan-Bloedel Ltd Vancouver BC \$272,414, Mecker Cedar Products (1967) Ltd Mission BC \$26,425, Nestlé Enterprises Ltd Chesterville Ont \$126,544, New Brunswick International Paper Ltd Montreal Que \$172,004, Northwood Pulp and Timber Ltd Prince George BC \$300,927, Prince Edward Island Energy Corp Charlottetown PEI \$1,218,663, Proctor and Gamble Inc Grande Prairie Alta \$55,102, Relf Inc Weston Ont \$269,217, St Regis (Alberta) Ltd Hinton Alta \$159,615, F F Soucy Inc Rivière du Loup Que \$81,600, Tahsis Co Ltd Vancouver BC \$302,545, Takla Forest Products Prince George BC \$211,264, Tembec Forest Products Inc Temiscaming Que \$298,350, Ville de Montreal Montreal Que \$1,423,986, Woodland Sash and Door Ltd Prince George BC \$41,368.

In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation \$1,300,491—Atlantic Wholesalers Moncton NB \$56,743, Brunswick Mining and Smelting Bathurst NB \$235,158, Domtar Inc Moncton NB \$49,404, Fraser Inc Atholville NB \$477,479, Havelock Processing Havelock NB \$327,737, Launsberry Co Ltd Moncton NB \$44,706.

In support of stimulating the wider application of conservation and renewable energy applications in Prince Edward Island \$1,864,460—Coles and Associates Ltd Charlottetown PEI \$46,316, The Institute of Man and Resources Charlottetown PEI \$159,251, Prince Edward Island Energy Corp Charlottetown PEI \$1,510,513, Solsearch Inc Charlottetown PEI \$126,048.

Contribution in support of solar domestic water heating systems \$2,302,040—Amherst Renewable Energies Ltd Perth Ont \$78,000, Ark Solar Products Ltd Victoria BC \$48,750, Burlington Solar Heat Inc Burlington Ont \$113,750, Dirk and Price Engineering Ltd Calgary Alta \$97,484, Petro-Sun Inc Longueuil Que \$617,500, Sayers and Associates Ltd Ottawa Ont \$97,500, Solar Source Developments Inc Sault Ste Marie Ont \$100,181, Solar Systems Industries Ltd Richmond BC \$298,350, Solartech Ltd Toronto Ont \$170,625, Solcan Ltd London Ont \$185,900, Sol-Way Solar Engineering Ltd Vancouver BC \$56,875, Southern Exposure Housing and Design Ltd Antigonish NS \$50,375, Sun Quest Conservor Products Ltd Bedford NS \$110,500, Sun Ray Solar Systems Ltd Windsor Ont \$276,250.

Contribution to Canertech Inc in support of a program to develop and demonstrate technology for the production of ethanol from cellulose at the pilot plant scale \$27,060

Contribution to the Secondary Resource Development Council in support of improved advisory and communication services to the community -based at -source recycling sector in Canada \$15,000

Contribution to the Nuclear Energy Agency \$20,000

To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment \$2,903,157—Province of Nova Scotia Halifax NS \$2,903,157.

Home Insulation Program—Contributions to individuals \$1,455,837

Contribution in support of Compressed Natural Gas Vehicle Demonstration Program \$274,350

Summer Canada Student Employment Program \$21,473

Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Inter-provincial Pipe Line System \$7,453,681

Oil Import Compensation \$561,797,073—Aluminum Co of Canada Ltd Montreal Que \$3,088,534, B P Oil Ltd Toronto Ont \$70,350,210, Cabot Carbon of Canada Ltd Sarnia Ont \$2,283,631, Crown Zellerbach Canada Ltd Vancouver BC \$2,063,251, Gulf Canada Ltd Toronto Ont \$62,839,802, Imperial Oil Ltd Toronto Ont \$140,679,131, Irving Oil Ltd Saint John NB \$56,399,663, Lake Utopia Paper Ltd Saint John NB \$230,653, Les Pétales Spur Ltée Montreal Que \$2,609,965, McAsphalt Industries Ltd Toronto Ont \$628,398, MacMillan Bloedel Ltd Vancouver BC \$1,543,079, New Brunswick Electric Power Commission Fredericton NB \$9,641,440, Newfoundland and Labrador Hydro St John's Nfld \$3,669,090, Petro-Canada Enterprises Inc Montreal Que \$21,260,617, Petro-Canada Ventures Montreal Que \$10,048,850, Shell Canada Ltd Toronto Ont \$54,780,791, Sunoco Inc Toronto Ont \$14,850,624, Texaco Canada Inc Don Mills Ont \$33,750,643, Ultramar Canada Inc Don Mills Ont \$71,075,811.

ENERGY, MINES AND RESOURCES—Continued

Petroleum Incentive Payments \$1,808,912,043—19902 Resources Ltd
 Calgary Alta \$219,088, AGIP Canada Ltd Calgary Alta \$2,420,260, ATCO Marine Exploration Ltd Calgary Alta \$873,611, AVC Holdings (Oldca) Ltd Edmonton Alta \$54,725, Aberford Oil Corp Calgary Alta \$467,940, Aberford Resources Ltd Calgary Alta \$555,194, Atibiti-Price Inc Toronto Ont \$66,152, Admiralty Oil and Gas Ltd Calgary Alta \$44,521, Agnew Lake Mines Ltd Calgary Alta \$1,327,556, Alkbec-Joffe Oil & Gas Part No 8 Montreal Que \$88,127, Alkbec-Joffe Oil & Gas Part No 9 Montreal Que \$68,981, Amerada Minerals Corp of Canada Calgary Alta \$1,452,490, American Eagle Petroleum Ltd Calgary Alta \$362,511, Amoco Canada Petroleum Co Ltd Calgary Alta \$2,709,010, Argus Resources Ltd Calgary Alta \$72,786, Anschutz 1978 Lake Erie Gas Ex Prog Calgary Alta \$1,895,344, Argyll Resources Ltd Calgary Alta \$267,583, Atlantis Resources Ltd Calgary Alta \$58,534, Audax Investments Inc Estevan Sask \$59,845, Audax Gas and Oil Ltd Calgary Alta \$67,978, Aurora-Czar 80-81 Energy Program Calgary Alta \$714,770, Aurora-Czar 79-80 Energy Program Calgary Alta \$62,032, Aurora-Tiber 1980 Exploration Program Calgary Alta \$52,526, Aurora-Venus 79-80 Energy Program Calgary Alta \$153,034, B C Coal Ltd Vancouver B C \$13,152,311, B C Resources Investment Corp Vancouver BC \$5,475,510, B P Canadian Holdings Ltd Toronto Ont \$134,912, B P Exploration Canada Ltd Calgary Alta \$557,407, Ballem John Bishop Calgary Alta \$128,621, Bear Creek Resources Ltd Toronto Ont \$47,677, Beau Canada Exploration Ltd Calgary Alta \$2,642,425, Bedford Petroleum Ltd Calgary Alta \$425,954, Bigstone Gas Producers Ltd Calgary Alta \$99,731, Birch Exploration Ltd Calgary Alta \$148,767, Black Gold Oil & Gas Ltd Calgary Alta \$63,282, W J Blackstock Calgary Alta \$800,000, Blake Resources Ltd Calgary Alta \$56,848, Bolero Resources Ltd Calgary Alta \$33,830, BowRio Diversified Hydrocarbon 82-83 Montreal Que \$524,660, BowRio Resources Ltd Calgary Alta \$51,490, Bow Valley Industries Ltd Calgary Alta \$8,298,005, Bralorne Resources Ltd Calgary Alta \$696,000, Brenda Mines Ltd Calgary Alta \$96,727, Brinco 81 Energy Program Calgary Alta \$998,912, Brosco Fund Ltd Winnipeg Man \$139,087, Brunswick Mining and Smelting Corp Ltd Toronto Ont \$561,530, CDC Oil and Gas Ltd Calgary Alta \$3,370,162, CMP Oil and Gas 1981 Ltd Partnership Montreal Que \$176,234, CN Exploration Inc Montreal Que \$1,288,368, Cabre Exploration Ltd Calgary Alta \$217,370, Calais Resources Ltd Calgary Alta \$156,352, Canada Southern Petroleum Ltd Calgary Alta \$131,525, Canadian Occidental Petroleum Ltd Calgary Alta \$451,560, Canlands Energy Corp Toronto Ont \$11,521,112, Cantech Controls Ltd Calgary Alta \$1,600,000, Canterra Energy Ltd Calgary Alta \$129,730,227, Cardinal 1980-A Exploration Program Calgary Alta \$26,014, Cartier Resources Inc Toronto Ont \$32,553, Cavendish Investing Ltd Toronto Ont \$47,831, W T Chatham Hamilton Ont \$90,818, Chauvo Resources Ltd Calgary Alta \$25,753, Cherokee Energy 80 Prog Calgary Alta \$208,469, Cherokee Energy 81 Program Calgary Alta \$214,613, Cheshire Exploration Ltd Calgary Alta \$50,421, Chess-Clarion 80-81 Exploration Program Calgary Alta \$42,285, Chess-Paterson 80-81 Exploration Program Calgary Alta \$127,875, Chevron Canada Ltd Calgary Alta \$1,219,266, Chevron Standard Ltd Calgary Alta \$5,037,996, Cheyenne Petroleum Corp Calgary Alta \$139,736, Christianson Pipe Ltd Calgary Alta \$285,145, Claude Resources Inc Val D'Or Que \$29,926, Coast Pacific (Ont) 80-81 Drilling Prog Vancouver BC \$39,083, Coast Pacific Oil and Gas Ltd Vancouver BC \$106,194, Coho 80-2 Energy Program Calgary Alta \$88,334, Coho Resources Ltd Calgary Alta \$2,896,411, Columbia Gas Development of Canada Ltd Calgary Alta \$4,263,425, Comaplex Resources International Ltd Calgary Alta \$87,659, Cominco Ltd Vancouver BC \$303,805, Consolidated Bathurst Inc Montreal Que \$625,864, Consolidated West Petroleum Ltd Calgary Alta \$58,446, Conventures Ltd Calgary Alta \$628,802, Conwest Exploration Co Ltd Toronto Ont \$325,756, Copperfields Mining Corp Vancouver BC \$260,401, Corvette 1980-81 Drilling Fund

Calgary Alta \$78,088, Corvette Resources Management Calgary Alta \$992,043, Cosoka 80-81 Oil and Gas Partnership Calgary Alta \$1,043,833, Cosoka 81-82 Oil and Gas Partnership Calgary Alta \$174,239, Cosoka Corvette Partnership Calgary Alta \$7,226,614, Cosoka Resources Ltd Calgary Alta \$3,427,076, Crispin Ltd Partnership Calgary Alta \$27,133, Czar Developments Ltd Calgary Alta \$3,527,251, Czar Resources Ltd Calgary Alta \$132,841, Dome Canada Ltd Calgary Alta \$485,946,176, Dome Petroleum Ltd Calgary Alta \$528,666, Dome Realty Ltd Calgary Alta \$732,042, Domtar Energy Corp Calgary Alta \$446,407, Drummond Oil and Gas Ltd Calgary Alta \$263,077, East Coast Energy Ltd Halifax NS \$771,830, Echo Resources Inc Estevan Sask \$59,663, Embassy 1981 Ltd Partnership Calgary Alta \$91,080, Esso Resources Canada Ltd Calgary Alta \$19,368,732, Europa Petroleum Ltd Calgary Alta \$669,215, Expetro Resources Ltd Calgary Alta \$91,885, Exploration Soquip Inc Ste-Foy Que \$18,916,474, Explorer Petroleum Corp Calgary Alta \$145,379, Flin Flon 81 Energy Program Calgary Alta \$164,828, Forbes Resources Inc Tillsonburg Ont \$28,238, Forward Resources Ltd Calgary Alta \$18,974,180, Fossil 82-1 Program Calgary Alta \$40,666, Fossil Resources Ltd Calgary Alta \$28,651, Four Way Resources 80 Oil and Gas Program Calgary Alta \$128,252, Frio Oil Ltd Calgary Alta \$81,209, Gainswinkler Enterprises Ltd Chatham Ont \$59,626, Gaslite Petroleum Ltd Calgary Alta \$43,104, GenEnergy Resources Ltd Calgary Alta \$495,535, Geo Crude Energy Inc Calgary Alta \$75,286, Gestion M&A Lafrance Inc Ste-Foy Que \$106,243, Gestion M&D Provencher Inc Ste-Foy Que \$106,243, Getty Oil (Canada) Ltd Calgary Alta \$33,730, Global Arctic Islands Ltd Calgary Alta \$2,034,373, Gulf Canada Resources Inc Calgary Alta \$56,213,504, Hartog Oil Ltd Calgary Alta \$67,473, Hastings West 80 Energy Corp Vancouver BC \$67,528, Henuet Resources Management Inc Calgary Alta \$182,601, Holizki Electric Ltd Gull Lake Sask \$45,255, Home Oil Company Ltd Calgary Alta \$23,015,600, Hudson's Bay Oil and Gas Calgary Alta \$420,727, Hun International Co of Canada Calgary Alta \$3,901,584, Husky Oil Operations Ltd Calgary Alta \$39,703,456, Hydrocarbon (1979) Exploration Program Calgary Alta \$1,196,396, ICG Parks Offshore Exploration Part Calgary Alta \$9,044,215, ICG Resources Ltd Calgary Alta \$854,048, Inco Energy Resources Ltd Calgary Alta \$122,570, Inter-City Gas Corp Calgary Alta \$401,868, International Thomson Ltd Toronto Ont \$183,778, Investors O & G (1980 Tri-Link) Ltd Par Calgary Alta \$243,925, Irving Oil Ltd Saint John NB \$739,892, J C International Petroleum Ltd Calgary Alta \$157,390, J R P E&D Program Calgary Alta \$57,392, J W Davidson Investments Ltd Edmonton Alta \$366,153, Jarrod Oils Ltd Hazel Sask \$65,046, Jecco Oil and Gas Partnership No 1 Calgary Alta \$88,058, Jomax Drilling Ltd Calgary Alta \$143,888, KanAmerica Oil and Gas Program Calgary Alta \$555,237, Ken-Dar Petroleum Ltd Estevan Sask \$29,902, Kennibar Resources Ltd Calgary Alta \$67,712, Kenting Drilling Co Ltd Calgary Alta \$208,079, Killucan Molson 81-82 Program Calgary Alta \$28,607, Kopp Ruben Alvin Vancouver BC \$37,657, LK Oil and Gas Ltd Calgary Alta \$1,069,290, Landbank Minerals Ltd Calgary Alta \$92,772, Landbank Resources 1980 Program Calgary Alta \$46,965, Les Iv Pet Alberta-Quebec Inc Pierrefonds Que \$45,972, Lochiel Exploration Ltd Calgary Alta \$9,395,422, Lomata Resources Ltd Calgary Alta \$198,698, MLC Oil and Gas Ltd Calgary Alta \$1,656,784, MacDonald Realty Ltd Calgary Alta \$75,295, W B McInnes Calgary Alta \$128,621, Maier Resources Ltd Calgary Alta \$25,473, Makaw Oil Ltd Burnaby BC \$139,649, Mann Oil Resources Inc Winnipeg Man \$69,068, Margay Exploration Ltd Calgary Alta \$35,065, Marjohn Minerals Ltd Calgary Alta \$35,313, Martec Industries Ltd Calgary Alta \$39,719, McClocklin Exploration Ltd Saskatoon Sask \$200,741, Merland Explorations Ltd Calgary Alta \$206,198, Midale Petroleum Ltd Midale Sask \$49,642, Mobil Oil Canada Ltd Calgary Alta \$46,182,645, Moffat Randall Ltd Winnipeg Man \$46,396, Mohawk Oil Co Ltd Burnaby BC \$467,713, C Moisan Montreal Que \$42,497, Mon-

ENERGY, MINES AND RESOURCES—Continued

Oil Ltd Calgary Alta \$3,200,000, Morgan Energy Inc Calgary Alta \$38,655, Morgan Hydrocarbons Inc Calgary Alta \$53,196, Morrison Petroleum Ltd Calgary Alta \$63,623, Mosswood Oil and Gas Ltd Calgary Alta \$350,038, Murphy Oil Co Ltd Calgary Alta \$682,807, NSM Resources Ltd Calgary Alta \$1,030,627, Neptune Resources Corp Calgary Alta \$27,680, Nimrod 80-81 Oil and Gas Part Calgary Alta \$33,035, Noranda Mines Ltd Calgary Alta \$8,927,103, Norcen Energy Resources Ltd Calgary Alta \$91,851,450, Norex Resources Ltd Calgary Alta \$30,919, North American Life Assoc Co Toronto Ont \$45,049, North Canadian Oils Ltd Calgary Alta \$206,198, Northcor Expl Prog 82-83 Calgary Alta \$7,357,542, Northern Developments Co Calgary Alta \$97,054, Northern Lights Resources Ltd Vancouver BC \$183,735, Nova An Alberta Corp Calgary Alta \$41,581, Nova Scotia Res (Ventures) Ltd Halifax NS \$10,874,791, Novalta Resources Ltd Calgary Alta \$29,329, Nucam Oil and Gas Ltd Edmonton Alta \$686,250, O J Pipelines Ltd Edmonton Alta \$2,285,915, Oakwood Petroleum Ltd Calgary Alta \$1,721,025, Ocelot Industries Ltd Calgary Alta \$7,464,262, Omega Hydrocarbons Ltd Calgary Alta \$3,053,739, Onaping Resources Ltd Toronto Ont \$973,897, Onexco Oil and Gas Ltd Toronto Ont \$1,708,709, PanCana 80 Ltd Part Calgary Alta \$155,886, PanCana Resources Ltd Calgary Alta \$148,714, Pan Canadian Petroleum Ltd Calgary Alta \$28,291,461, Panarctic Oils Ltd Calgary Alta \$34,294,832, Paramount Resources Ltd Calgary Alta \$3,275,199, Pembina Exploration Co Ltd Calgary Alta \$2,092,351, Pembina Resources Ltd Calgary Alta \$3,951,731, Petro-Canada Exploration Inc Calgary Alta \$431,095,532, Petroleum Royalties Ltd Calgary Alta \$336,666, Petrovent Exploration Prog 80 Calgary Alta \$27,889, Petroventures Resources Ltd Calgary Alta \$227,514, Phibro Salomon Inc New York NY \$1,246,674, Phillips Petroleum Canada Ltd Calgary Alta \$5,075,507, Phillips Petroleum Co W Hemis Calgary Alta \$650,962, Phoenix Resources Co Oklahoma City Okla \$296,142, Pioneer Shipping Ltd Winnipeg Man \$35,175, Pipestone Petroleum Inc Vancouver BC \$96,971, Place Gas and Oil Co Ltd Toronto Ont \$104,437, Placer Cogo Petroleum Calgary Alta \$468,351, Polaris Exploration No 6 Op Calgary Alta \$1,597,295, Polaris Petroleum Ltd Calgary Alta \$854,783, T A Popilchak Calgary Alta \$35,808, Poplar Developments Ltd Estevan Sask \$72,081, Prairie Pacific Energy Corp Calgary Alta \$66,669, Precambrian Shield Resources Ltd Calgary Alta \$652,951, Priddis Petroleum Ltd Calgary Alta \$89,373, Prolud Petroleum Inc Calgary Alta \$36,149, Propetro Corp Calgary Alta \$45,215, Provo Gas Producers Ltd Calgary Alta \$9,601,906, Quasar Petroleum Ltd Calgary Alta \$52,452, Quinterra Resources Inc Calgary Alta \$29,791, Ram Petroleum Ltd Toronto Ont \$56,113, Ranchmen's Resources (1976) Ltd Calgary Alta \$17,851,009, Rathron Resources 1982 Prog Calgary Alta \$456,000, Rathron Resources Ltd Calgary Alta \$3,680,086, Raymac Surveys Ltd Calgary Alta \$156,816, Redgas Ltd Redcliff Alta \$623,947, Regal Resources Ltd Calgary Alta \$75,363, Ricinus Resources Ltd Calgary Alta \$32,776, C M Riddell Calgary Alta \$273,515, Roxy Petroleum Ltd Calgary Alta \$21,263,519, Roxy-Clarion Petroleum Ltd Calgary Alta \$1,710,824, Rural Enterprises Ltd Hazelton Sask \$36,018, SIS Explorations Corp Willowdale Ont \$55,453, Saan Stores Ltd Calgary Alta \$208,079, Saddle Holdings Ltd Calgary Alta \$79,968, Saginaw Resources Ltd Calgary Alta \$61,200, San-Antonio Explorations Ltd Calgary Alta \$46,617, Saskatoon Leaseholds Ltd Calgary Alta \$68,626, Sasko Oil and Gas (Alberta) Part Calgary Alta \$191,224, Scarborough Resources 80 Prog Calgary Alta \$97,605, Sceptre 80-81 Exploration Prog Calgary Alta \$386,793, Sceptre Saskatchewan 80 Prog Calgary Alta \$227,038, F G Schweiger Calgary Alta \$53,712, Scurry Rainbow Oil Ltd Calgary Alta \$2,132,225, J Sefel Calgary Alta \$25,000, Senlac Resources Inc Toronto Ont \$63,243, Skaha Petroleum Ltd Calgary Alta \$30,783, Shell Canada Res Invest Corp Calgary Alta \$2,032,925, Shell Explorer Ltd Calgary Alta \$671,567, Shelter

Hydrocarbons 80-III Calgary Alta \$230,887, Shelter Hydrocarbons 81-I Calgary Alta \$179,100, Shelter Hydrocarbons Ltd Calgary Alta \$107,495, Silvertown Resources Ltd Calgary Alta \$85,848, Soquip Murphy Expl Prog 80-I Ste-Foy Que \$248,169, Soquip Murphy Oil and Gas Prog 81-I Ste-Foy Que \$69,105, Spitsee Resources Ltd Calgary Alta \$1,160,141, Springpoint Resources Ltd Vancouver BC \$34,382, Stanley Reef Resources Ltd Toronto Ont \$125,069, Strathfield Exploration Ltd Calgary Alta \$28,424, Sulbath Exploration Ltd Calgary Alta \$479,563, Sulpetro Ltd Calgary Alta \$1,638,234, Suncor Inc Calgary Alta \$6,561,267, Suny's International Brantford Ont \$400,000, Surf Exploration (1978) Ltd Regina Sask \$29,107, T Bird Oil Ltd Estevan Sask \$49,285, TCPL Resources Ltd Calgary Alta \$1,219,028, TTY Paramount Part No 5 Calgary Alta \$305,288, TTY Paramount Part No 6 Calgary Alta \$1,755,806, Tai Resources Ltd Calgary Alta \$43,682, Tai Resources Ltd 1982 Prog Calgary Alta \$37,174, Talcorp Holdings Ltd Toronto Ont \$31,261, Talcorp Services Ltd Toronto Ont \$38,590, Teck Corp Oil and Gas Division Calgary Alta \$1,159,922, Teck Frontier Corp Calgary Alta \$36,907,925, Tele-Metropole Inc Quebec Que \$78,685, Texaco Canada Resources Ltd Calgary Alta \$462,156, Tg Hydrocarbons Ltd Calgary Alta \$1,766,322, Thames Resources Ltd Toronto Ont \$56,395, The Consumers' Gas Co Ltd Scarborough Ont \$4,116,370, The Petrol Oil and Gas Co Ltd Calgary Alta \$3,817,676, Tiger Ventures Ltd Calgary Alta \$35,917, J D Tocher Calgary Alta \$44,850, Tri-Link Resources Ltd Calgary Alta \$427,948, Trillium Exploration Corp Toronto Ont \$9,819,292, Vanguard Petroleum Ltd Calgary Alta \$102,046, Viking Exploration Ltd Calgary Alta \$70,115, Viking Surplus Oil Field Eqp Ltd Estevan Sask \$53,742, Vortac Resources Ltd Calgary Alta \$146,244, Voyager Petroleum Ltd Calgary Alta \$220,740, G Wallace Calgary Alta \$27,093, W M Welander Calgary Alta \$72,708, Westar Petroleum Ltd Calgary Alta \$3,589,004, Westcoat Petroleum Ltd Calgary Alta \$7,232,032, Western Decalta Pet (1977) Ltd Calgary Alta \$663,455, Western Star Investments Ltd Calgary Alta \$83,518, Westgrowth Petroleum Ltd Calgary Alta \$134,562, Westmead Ltd Winnipeg Man \$176,959, Westmin Resources Ltd Calgary Alta \$10,274,902, Westmont Resources Ltd Vancouver BC \$230,127, Woolley Resources Ltd Calgary Alta \$33,857, J E Wyder Calgary Alta \$32,412, YCL Resources Calgary Alta \$82,452, Zephyr 80-81 Energy Prog Calgary Alta \$60,225, Zephyr Resources Ltd Calgary Alta \$31,631; others \$1,657,674.

Compensation payable to first users of designated classes of high cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act Part IV) \$408,584,737—Alberta Petroleum Marketing Commission Calgary Alta \$65,499,554, BP Oil Ltd Toronto Ont \$21,707,926, BP Canada Ltd Toronto Ont \$9,076,920, Chevron Canada Ltd Vancouver BC \$12,983,812, Gulf Canada Ltd Toronto Ont \$72,860,408, Imperial Oil Ltd Toronto Ont \$45,387,371, Manitoba Minister of Finance Winnipeg Man \$3,026,594, Petro-Canada Enterprises Inc Montreal Que \$16,403,813, Petro-Canada Ventures Montreal Que \$15,214,161, Province of British Columbia Victoria BC \$637,906, Province of Ontario Toronto Ont \$50,423, Saskatchewan Mineral Resources Regina Sask \$12,538,013, Shell Canada Ltd Toronto Ont \$57,026,294, Sunoco Inc Toronto Ont \$61,826,168, Texaco Canada Inc Toronto Ont \$14,345,373.

Compensation payable under Part IV, Division 1 of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations \$2,025,305,235—Alberta Energy Co Ltd Edmonton Alta \$36,067,747, Alberta Oil Sands Equity Edmonton Alta \$60,383,038, Alberta Petroleum Marketing Commission Calgary Alta \$488,943,439, Aluminum Co of Canada Ltd Montreal Que \$150,697, British Columbia Forest Products Ltd Vancouver BC \$359,771, BP Oil Ltd Toronto Ont \$16,083,904, Cabot Carbon of Canada Ltd Sarnia Ont \$3,238,226, Canada-Cities Service Ltd Calgary Alta \$47,715,089,

GRANTS AND CONTRIBUTIONS

ENERGY, MINES AND RESOURCES—*Concluded*

Canadian National Railway Co Montreal Que \$2,274,331,
Canadian Pacific Ltd Toronto Ont \$718,498, Chevron Asphalt
Ltd Toronto Ont \$47,588, Chevron Canada Ltd Vancouver BC
\$6,353,356, CIP Inc Montreal Que \$2,568,284, Crown Zellerbach
Canada Ltd Vancouver BC \$1,520,295, Esso Resources Canada
Ltd Edmonton Alta \$90,212,587, Gibson Petroleum Co Ltd Cal-
gary Alta \$165,069, Gulf Canada Ltd Toronto Ont \$47,640,530,
Gulf Canada Resources Inc Calgary Alta \$32,584,418, HBOG—
Oilsands Ltd Partnership Calgary Alta \$9,093,299, HBOG—
Syncrude Ltd Partnership Calgary Alta \$8,983,989, IKO Indus-
tries Ltd Calgary Alta \$44,087, Imperial Oil Ltd Toronto Ont
\$216,989,372, Irving Oil Ltd Saint John NB \$122,238,449, Lake
Utopia Paper Ltd Saint John NB \$2,069,221, MacMillan Bloedel
Ltd Vancouver BC \$2,909,067, Manitoba Minister of Finance
Winnipeg Man \$13,013,949, McAsphalt Industries Ltd Toronto
Ont \$2,293,172, Metro Fuel Co Ltd Moncton NB \$500,516, New
Brunswick Electric Power Commission Fredericton NB
\$22,441,506, Newfoundland and Labrador Hydro St John's Nfld
\$19,315,097, Nova Scotia Power Corp Halifax NS \$2,984,068,
Olco Oil Brokers Supply and Transportation Cornwall Ont
(\$923,003), Pan Canadian Petroleum Ltd Toronto Ont
\$14,422,044, Petro-Canada Entreprises Inc Montreal Que
\$18,029,873, Petro-Canada Exploration Inc Calgary Alta
\$43,274,461, Petro-Canada Ventures Montreal Que \$56,423,420,
Pétromont and Co Ltd Montreal Que \$2,200,378, Pittston
Petroleum Montreal Que \$3,672,522, Province of British
Columbia Victoria BC \$14,732,894, Province of Ontario Toronto
Ont \$14,732,894, Reed Paper Ltd Toronto Ont \$1,140,203, Sas-
katchewan Energy & Mines Regina Sask \$50,417,457, Saskatch-
ewan Mineral Resources Regina Sask \$62,239,837, Shell Canada
Ltd Toronto Ont \$102,157,631, Sipco Oil Ltd Toronto Ont
(\$118,896), Spur Oil Ltd Montreal Que \$599,336, Suncor Inc
Toronto Ont \$97,539,562, Sunoco Inc Toronto Ont \$53,110,068,
Tahsis Co Ltd Vancouver BC \$1,328,294, Texaco Canada Inc
Toronto Ont \$36,572,242, Ultramar Canada Inc Don Mills Ont
\$128,649,909, Ultramar Trading Inc Toronto Ont \$79,709,051,
Universal Terminals Ltd Cornwall Ont (\$1,023,302).

MINERALS AND EARTH SCIENCES PROGRAM \$4,610,523

Queen's University for the Centre for Resource Studies \$50,000

Canadian Advisory Committee on Rock Mechanics \$3,000

Canadian Mineral Processors \$1,000

*In support of the XIV International Mineral Processing Congress
\$42,075*

*Grants to assist in defraying the costs of scientific conferences in the
geological sciences \$20,000*

Canadian Geoscience Council \$11,000

*Canadian Committee of the International Geological Correlation
Program \$12,000*

Canadian Society for Remote Sensing \$10,000

Canadian Institute of Surveying \$30,000

*In aid of earth sciences, energy and minerals research \$1,398,000—
Universities: Carleton Ottawa Ont \$65,100, Dalhousie Halifax
NS \$59,800, Ecole Polytechnique Montreal Que \$84,500, Laval
Quebec Que \$57,500 McGill Montreal Que \$71,000, McMaster
Hamilton Ont \$111,000, Memorial Newfoundland St John's Nfld
\$53,000, Queen's Kingston Ont \$46,500, Technical Nova Scotia
Halifax NS \$28,000, Universities of: Alberta Edmonton Alta
\$32,400, British Columbia Vancouver BC \$106,325, Calgary Cal-
gary Alta \$46,500, Manitoba Winnipeg Man \$36,500, New
Brunswick Fredericton NB \$62,500, Ottawa Ottawa Ont \$47,100,
Regina Regina Sask \$30,000, Saskatchewan Saskatoon Sask
\$49,500, Sherbrooke Sherbrooke Que \$48,200, Toronto Toronto
Ont \$123,000, Waterloo Waterloo Ont \$88,500.*

Nova Scotia mineral development program \$100,000

*Queen's University to conduct studies in resource policy analysis
\$75,000*

Canadian Diamond Drilling Association \$55,000

*IEA Services Ltd of Great Britain in support of Canada's share of the
cost of research to be conducted pursuant to the Coal Research
Implementing Agreement of the International Energy Agency
\$172,448*

*Alberta Oil Sands Technology and Research Authority (Heavy Oil)
\$20,000*

*Alberta Oil Sands Technology and Research Authority (Tar Sands)
\$50,000*

United States Environmental Protection Agency \$207,000

International Seismological Centre \$20,000

*Canadian Committee for the Inter Union Commission on the Lithos-
phere \$2,000*

University of Victoria \$5,000

European Space Agency \$2,290,000

*Membership Pan-American Institute of Geography and History
\$37,000*

Atomic Energy Control Board \$18,000

*Grants to selected national and international non-profit organizations
which are furthering the development of nuclear safety \$6,000*

*Contributions in the form of post-graduate scholarship to assist the
Atomic Energy Control Board in recruiting technically qualified
individuals who are capable of working in both official languages
\$12,000*

ENVIRONMENT \$133,332,853

ADMINISTRATION PROGRAM \$156,534

Grant to the Canadian Association of Geographers \$6,500

Grant to the International Geographical Union \$1,937

*Contribution to the Canadian Council of Resource and Environment
Ministers in an amount equal to one third of its operating budget
\$86,157*

Summer Canada—Student Employment Program \$61,940

ENVIRONMENTAL SERVICES PROGRAM \$131,458,464

*Grant to the Canadian National Committee of the International
Association on Water Pollution Research \$5,000*

Meteorological Research \$358,673

Canadian Meteorological and Oceanographic Society \$16,000

University of Toronto—Observatory \$10,000

*Grant to the Co-operative Program for the Monitoring and Evalua-
tion of Long Range Transmission of Air Pollutants in Europe
\$10,000*

*Water Resources Research \$250,000—University of: McMaster
Hamilton Ont \$53,800, and Waterloo Waterloo Ont \$31,400.*

*Canadian Committee of the International Association of Water Pol-
lution Research \$2,000*

Grant to the Canadian Wildlife Federation \$10,000

ENVIRONMENT—Continued

Grant to the Canadian Nature Federation \$10,000

Grant to Creston Valley Wildlife Management \$75,000

Scholarships \$10,000

Grant to the Canadian Forestry Association \$50,000

Grant to the Commonwealth Forestry Institute \$10,500

Grant to the Festival of Forestry \$5,000

Grant to the Forest Awareness in Canada Trust \$5,000

Grants to Universities for specific forestry research projects \$1,288,996—Universities of: Alberta Edmonton Alta \$210,166, British Columbia Vancouver BC \$238,166, Lakehead Thunder Bay Ont \$210,166, Laval Ste-Foy Que \$210,166, New Brunswick Fredericton NB \$210,166, and Toronto Toronto Ont \$210,166.

Contribution to the Organization for Economic Co-operation and Development \$32,333

Contribution to the New Employment Expansion and Development Program \$166,600—J Patterson Chalk River Ont \$65,000.

Summer Canada—Student Employment Program \$1,020,473—H Bernier Loretteville Que \$27,721, A Corriveau Deep River Ont \$27,443, D Docherty Delta BC \$26,000, S Hopkins Petawawa Ont \$27,750, J Hussey Ottawa Ont \$36,157, and R McLeod Deep River Ont \$41,834.

Membership Fee—World Meteorological Organization \$579,880

Contributions to provide scholarships for studies in meteorology and atmospheric sciences to Canadian universities \$56,000

Contribution to the Province of British Columbia—Fraser River Flood Control \$3,995,000

Contribution to the Province of British Columbia—Okanagan River Basin \$94,270

Contribution to the Province of Saskatchewan—Qu'Appelle Valley \$477,200

Contribution to the Province of Quebec—Montreal area flood control \$272,573

Contribution to the Province of Quebec—Basse Côte Nord Ecological Studies \$50,400

Contributions to the Provinces towards other Federal-Provincial Water Resources Projects \$81,607—Province of Manitoba Winnipeg Man \$73,555.

Contributions to the Provinces for flood damage reduction studies and flood-risk mapping \$1,704,665—Provinces of: Manitoba Winnipeg Man \$251,451, Ontario Toronto Ont \$733,820, Saskatchewan Regina Sask \$158,278.

Contribution to the Province of Quebec—Hydrometric Agreement \$662,234

Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality \$1,168,750

Contribution to the Province of Quebec—James Bay Agreement \$65,149

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species \$22,000

Contribution to the Province of Manitoba for Red River Ring Dyking \$152,704

Contributions to the Provinces for the Sewage Treatment Facilities Construction Program \$35,000,000

Contribution to Supi Farms Ltd \$115,000

Contribution to the Interjurisdictional Caribou Management Board \$15,000

Contribution to the Provinces for waterfowl crop depredation \$624,991—Provinces of: Alberta Edmonton Alta \$168,992, Manitoba Winnipeg Man \$139,796, and Saskatchewan Regina Sask \$316,203.

Forest Engineering Research Institute of Canada \$1,330,000

Contribution to the National Swedish Board for Energy Source Development \$24,642

Contribution to FORINTEK Canada Corporation \$2,300,000

Contributions to Provincial Governments and other eligible organizations for the provision of forestry job creation projects \$13,353,597—Algonquin College Pembroke Ont \$89,062, Assoc of West Nipissing Municipalities Sturgeon Falls Ont \$54,143, Beausoleil Band Council Christian Island Ont \$94,068, Caribou Indian Enterprises Ltd Williams Lake BC \$128,260, Chippewas of Nawask Wiarton Ont \$62,221, Coopération forestière des Hautes Laurentides Mont Laurier Que \$30,000, Coopérative forestière de Pontiac Fort Coulonge Que \$25,000, Corp of the County of Lanark Perth Ont \$38,051, Corp of the Town of Kemptville Kemptville Ont \$28,659, County of Dufferin Orangeville Ont \$33,803, Cyprus-Anvil Mining Corp Ltd Whitehorse YT \$36,190, Domtar Incorporated Domtar Forest Products Cornwall Ont \$32,922, and Trenton Ont \$31,214, Fonds de Recherche et de Développement Forestier Incorporated Ste-Foy Que \$80,000, Fraser Incorporated Edmundston NB \$34,488, Groupe Agricole et Forestier de Taché Incorporated St-Cyprien Rivière du Loup Que \$84,839, Groupement forestier de l'Est du Lac Temiscouata Incorporated Auclair Que \$50,140, Groupement des propriétaires des boisés privés de Charlevoix Incorporated La Malbaie Que \$27,281, Interior Intensive Forest Services Ltd Kamloops BC \$27,379, J D Irving Ltd St John NB \$247,111, Lower Similkameen Indian Band Keremeos BC \$59,505, Lytton Indian Band Lytton BC \$29,515, Mississauga Reserve No 8 Blind River Ont \$27,258, New Brunswick Federation of Wood Producers Incorporated Fredericton NB \$224,817, Newchak-Nulth Tribal Council Port Alberni BC \$322,222, Ojibway Co-operative Incorporated Morson Ont \$25,094, Okanagan Indian Band Vernon BC \$33,191, Osoyoos Indian Band Oliver BC \$51,393, Provinces of: British Columbia Victoria BC \$8,495,723, New Brunswick Fredericton NB \$269,625, Nova Scotia Halifax NS \$393,160, and Prince Edward Island Charlottetown PEI \$210,894, Quaaot Resources Ltd Chase BC \$45,144, Reed Stenhouse Associates Ltd Vancouver BC \$27,369, Réseau Plein Air la Mirabelle Inc St-Monique de Mirabel Que \$105,000, SER des Basques Inc St Mathieu Rimouski Que \$100,950, SER de la Metis Inc St-Gabriel Rimouski Que \$96,556, SER des Monts Inc Matane Que \$61,351, SER de la Neigette Inc Trinité des Monts Que \$63,684, SER de la Vallée Inc Lac au Saumon Que \$219,300, Six Nations Band Council Oshweken Ont \$29,824, Soc Sylvicole de la Haute Gatineau Ltd Maniwaki Que \$29,100, South Nation River Conservation Authority Berwick Ont \$25,814, Terra Nova National Park Regional Liaison Committee Bona Vista Bay Nfld \$149,100, Walpole Island Band Council Wallaceburg Ont \$33,514 and Zeidler Forest Products Edmonton Alta \$37,246.

Contributions for the Canada—Nova Scotia Forest Resource Development Agreement \$2,030,000—Athol Co-operative Ltd Nappan Cumberland NS \$40,414, Bowater Mersey Paper Company Ltd Liverpool NS \$215,016, Conform Ltd Middle Musquodoboit NS \$160,733, La Forêt Acadienne Ltd Digby County NS \$32,196, North Mountain Woodlands Annapolis County NS \$81,742, North Nova Forest Owners Pugwash Cumberland County NS \$47,210, Nova Scotia Forest Industries Port Hawkesbury NS \$92,358, Province of: Nova Scotia Halifax NS \$92,359,

Scott Paper International Inc New Glasgow NS \$453,000, Sissiboo Forest Management Ltd Digby NS \$66,088, and West Picotou Forest Owners Ltd Lyons NS \$74,567.

Contributions to Provincial agencies and to persons for development initiatives undertaken under the general development agreements and subsidiary agreements for the purpose of economic and socio-economic adjustment \$63,798,655—Provinces of: British Columbia Victoria BC \$5,000,000, New Brunswick Fredericton NB \$6,261,266, Newfoundland St John's Nfld \$9,392,609, Ontario Toronto Ont \$9,635,932, and Quebec Quebec Que \$33,508,552.

Contribution to the Council of Forest Industries \$50,000

Contribution to the Association of Canadian Universities for Northern Studies \$4,000

Contribution to the Canadian Inter Agency Forest Fire Centre \$94,572

PARKS CANADA PROGRAM \$1,717,855

Grant to the National and Provincial Parks Association of Canada \$15,000

Grant to the Chambly Marina of Chambly Quebec \$45,000

Grant in aid of the development of the International Peace Garden in Manitoba \$30,000

Contribution to the Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference \$12,388

Contribution to the International Union for Conservation of Nature and Natural Resources \$75,000

Contribution to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park \$13,981

Canadian contribution to the World Heritage Fund \$79,369

Contributions to co-operating associations of Parks Canada activities \$250,000—Fortress of Louisbourg Volunteer Assoc Louisbourg NS \$58,000, Friends of Point Pelee Point Pelee Ont \$40,000, Friends of Trent Severn Peterborough Ont \$64,130, Newfoundland Historic Trust Co-operating Assoc St John's Nfld \$26,500, and Service Information Nature de la Mauricie Trois Rivières Que \$33,753.

Contribution to International Monuments and Sites \$4,900

Contribution to the Associations of Canadian Universities \$3,000

Summer Canada—Student Employment Program \$1,189,217—C Bergeron Lévis Que \$33,663, J Boyer Ile aux Noix Que \$25,092, G Cloutier Outremont Que \$26,878, L Fournier Quebec Que \$36,782, I Giasson Shawinigan Que \$28,992, A House Niagara on the Lake Ont \$47,898, A Jean Lévis Que \$30,578, R Marois Charlesbourg Que \$42,057, R Morissette Quebec Que \$36,955, G Picard Charlesbourg Que \$37,960, F Pilote Trois Rivières Que \$27,180, A Poulin St-Wenceslas Que \$34,772, D Provencher Baie Comeau Que \$31,249, P Robitaille Sillery Que \$35,568, K Slinger Smith's Falls Ont \$48,758, The Friends of the Citadel Halifax NS \$49,640, The Newfoundland and Labrador Army Cadet League St John's Nfld \$50,000, I Wheeliker Louisbourg NS \$25,364, and F Young Prescott Ont \$47,341.

EXTERNAL AFFAIRS \$1,068,824,987

Department \$116,073,756

CANADIAN INTERESTS ABROAD PROGRAM \$116,065,936

Agency for Cultural and Technical Co-operation in Francophone Countries \$4,262,832

Association des universités partiellement ou entièrement de langue française \$150,000

Atlantic Association of Young Political Leaders \$1,000

Atlantic Council of Canada \$7,500

Canadian Association for Latin America and Caribbean \$25,000

Canadian Council on International Law \$8,000

Canadian Export Association for the Canadian Organization for the Simplification of Trade Procedures \$621,760

Canadian-German Society of Hanover \$37,017

Canadian Institute of International Affairs \$50,000

Canadian Mediterranean Institute \$50,000

Canadian Representative on the United Nations Human Rights Committee \$1,800

Centre for International Business Research \$50,000

Centre québécois de relations internationales de l'Université Laval \$35,000

Club des relations internationales \$3,000

Commonwealth Air Transport Council \$50,011

Commonwealth Foundation \$529,018

Commonwealth Science Council \$102,301

Commonwealth Secretariat \$1,565,112

Commonwealth Youth Program \$600,000

Conference on Security and Co-operation in Europe \$106,298

Conference on The Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe \$102,648

Conseil africain et malgache de l'enseignement supérieur \$20,000

Conseil international de la langue française \$50,000

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales \$15,917,572—Accuflex Industrial Household Guelph Ont \$50,450, Aerco International Ltd Toronto Ont \$29,911, Agrodev Canada Inc Beaconsfield Que \$120,313, Associated Engineering Service Vancouver BC \$92,246, Atlantic Fish Spec Ltd Charlottetown PEI \$40,060, Atlas Hoist & Body Inc Montreal Que \$127,045, Atlas-Gest International Inc Ville St Pierre Montreal Que \$78,002, BG Checo International Ltd Ville D'Anjou Que \$86,529, Bell Canada Intern (BCI) Ottawa Ont \$179,400, Bennett Environmental Consult West Vancouver BC \$30,248, Berg Chilling Systems Ltd Scarborough Ont \$28,651, Bombardier Inc Valcourt Que \$342,282, Boutros & Pratte Architects Montreal Que \$37,463, Bow Valley Resource Svcs Ltd Vancouver BC \$25,406, British Columbia Seafood Export Vancouver BC \$252,350, CI Power Service Ltd Montreal Que \$29,670, CAE Electronics Ltd St Laurent Que \$186,218, Canadian Marconi Co Montreal Que \$36,137, Canadian Seed Potatoes Exp Agenc Fredericton NB \$56,736, Canadian Western Agribition As Regina Sask \$40,955, Canola Council of Canada Winnipeg Man \$57,659, Champion Road Machinery Ltd Goderich Ltd Goderich Ont

EXTERNAL AFFAIRS—Continued

\$222,793, Champlain Power Products Ltd Toronto Ont \$33,887, Charles Duranceau Ltee Montreal Que \$25,622, Clark Jarvis Co Ltd Burlington Ont \$74,762, Concordia Management Co Ltd Montreal Que \$35,841, Construction Canamont Inc Montreal Que \$39,891, Coplanam Ltée Montreal Que \$30,343, Crippen Consultants Ltd North Vancouver BC \$25,408, DeHavilland Aircraft of Canada Downsview Ont \$145,250, Diesel Div Gen Motors Can Mississauga Ont \$37,947, Dillingham Corp Canada Ltd North Vancouver BC \$59,884, Dominion Bridge Sulzer Inc Lachine Que \$28,593, Dominion Engineering Works Ltd Montreal Que \$109,280, ES Lovrics & Assoc Ltd Scarborough Ont \$82,870, Electrohome Ltd Kitchener Ont \$44,948, Fishery Products Ltd St John's Nfld \$198,258, Flyer Industries Ltd Winnipeg Man \$26,958, GB Automated Equip Ltd Downsview Ont \$239,884, Ginter Inc Montreal Que \$28,631, Goodwood Data Systems Carleton Place Ont \$52,706, HA Simons (Overseas) Ltd Vancouver BC \$83,741, HJ Langen & Sons Ltd Mississauga Ont \$41,601, Harding Carpets Ltd Rexdale Ont \$27,333, Hawker Siddeley Canada Ltd Thunder Bay "F" Ont \$71,605, HRE Industries Canada Ltd Montreal Que \$26,760, Ideal Equipment Co Ltd Montreal Que \$30,107, Industrial Tires Ltd Mississauga Ont \$44,440, Informat Toronto Ont \$48,209, Integ-International Engineering Vancouver BC \$45,511, Interimco Projects Eng Corp Ottawa Ont \$49,945, Interimco Technosystems Inc Ottawa Ont \$60,077, Intersteel Consultants Ltd Willowdale Ont \$29,909, Keeprite Products Ltd Brantford Ont \$100,318, Kenhar Products Inc Brampton Ont \$78,256, Klockner Stadler Hurter Ltd Montreal Que \$316,033, Kraus Carpet Mills Ltd Waterloo Ont \$25,418, Lavalin Int'l Inc Montreal Que \$118,932, Legacy Consulting Calgary Alta \$37,326, Les Industries AC Davie Lewis Que \$35,186, Lister Bolt & Chain Ltd Richmond BC \$41,414, Litton Systems (Canada) Ltd Rexdale Ont \$169,915, MBL Int'l Contractors Inc Windsor Ont \$35,383, Majestic Wiley Contractors Ltd Edmonton Alta \$70,643, Maritime Industries Ltd Burnaby BC \$53,961, Massey Ferguson Ltd Toronto Ont \$27,227, Mertex Consultants Inc Montreal Que \$44,284, Met-Chem Canada Inc Montreal Que \$44,759, Midland Ross of Canada Ltd Lasalle Que \$35,029, Montel Inc Montmagny Que \$29,446, Montreal Engineering Ltd Toronto Ont \$30,575, Morris Int'l Trading Ltd North Vancouver BC \$27,030, Nadwood Corp Pte Claire Que \$104,378, Niagara Lockport Que Ind Inc Belmont Que \$42,414, Nicolet Chartrand Knoll & Assoc Montreal Que \$53,968, Norr Airport Planning Assoc Toronto Ont \$29,955, Ontario Port Congress Stratford Ont \$29,091, Ontario Soya-Bean Brower Mk Bd Chatham Ont \$26,676, PGL (International) Ltd Montreal Que \$28,710, Phillips Cables Ltd Brockville Ont \$25,613, Photochemical Research Assoc London Ont \$73,352, Photoquip Systems Ltd Toronto Ont \$32,545, Polar Gas Engineering Services Toronto Ont \$63,574, Polysar Ltd Sarnia Ont \$35,800, Raytheon Canada Ltd Waterloo Ont \$44,590, RMS Industrial Controls Inc Port Moody BC \$35,010, Seadev International Ltd Toronto Ont \$41,956, Sintra Inc Montreal Que \$28,258, Spar Aerospace Ltd Toronto Ont \$74,160, Spectrocan Engineering Inc Montreal Que \$115,719, St John Shipbldg & Dry Dock Saint John NB \$42,000, Stothert Management Ltd Vancouver BC \$68,732, Super Steel Structures Int'l Montreal Que \$28,486, Surveyer Nenniger & Chenevert Montreal Que \$265,252, Tecslut International Ltd Montreal Que \$107,788, Teledyne Canada Mining Product Thornbury Ont \$156,904, Terratech Ltd Ville St Laurent Que \$26,287, The Cambrian Engineering Group Mississauga Ont \$67,421, Tritorium Canada Inc Montreal Que \$36,261, University of Regina Regina Sask \$25,000, Vansco Electronics Ltd St-Luc Que \$25,092, Wagner Engineering Ltd St Catharines Ont \$33,806, Watts Griffiths & McQuat Toronto Ont \$42,840.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development \$246,258—International Coffee Organization London Eng \$85,561, International Customs and Tariffs

Bureau Brussels Belgium \$30,858, International Sugar Organization London Eng \$55,350, International Tin Council London Eng \$50,664.

Customs Co-operation Council \$197,061

Defence support assistance to Non-Nato countries \$575,000—Government of Canada Department of National Defence \$575,000.

Financial assistance in the field of disarmament and arms control \$105,300

Food and Agriculture Organization \$8,705,056

General Agreement on Tariff and Trade \$1,211,634

Grants in aid of academic relations \$3,248,993—Assoc for Canadian Studies in the United States Washington DC USA \$100,000, Canada Japan Society Japan \$60,000, Center of Canadian Studies School of Advanced International Studies John Hopkins University Washington DC USA \$50,000, Council of Ministers of Education Canada Toronto Ont \$70,000, Gesellschaft Fur Kanada Studien EV West Germany \$75,000, University of Birmingham Eng \$36,000, University of Leeds Leeds Britain \$40,500.

Grants in aid of cultural relations \$2,698,961—Associated Designers of Canada Toronto Ont \$51,998, Canada Council Ottawa Ont \$265,058, Dancemakers Toronto Ont \$41,000, Filiere Montreal Que \$25,460, La Regie de la Place des Arts Montreal Que \$44,380, Les Grands Ballets Canadiens Montreal Que \$43,000, Les Grands Ballets Canadiens Maison de la Danse Montreal Que \$31,000, Ligue Nationale d'Improvisation Inc Montreal Que \$48,000, Musee du Quebec Que \$122,701, Music Gallery Toronto Ont \$46,170, Nefus Norland Ont \$29,000, Royal Winnipeg Ballet Winnipeg Man \$200,000, Specidici Inc Montreal Que \$45,675, The Photo Electric Arts Foundation Toronto Ont \$25,000, The Toronto Symphony Toronto Ont \$300,000, Vancouver Chamber Chori Vancouver BC \$35,000, Vancouver East Cultural Centre Vancouver BC \$28,100.

Grants in lieu of taxes on Diplomatic, Consular and International Organizations' Property in Canada in accordance with terms and conditions approved by the Governor in Council \$2,081,587—Corp of the City of Ottawa Ont \$1,071,705, Corp of the City of Toronto Ont \$231,714, Corp of the City of Vancouver BC \$38,862, Village of Rockcliffe Park Ont \$233,275.

Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian Industry \$323,500—Centre d'études en administration internationale école des hautes études commerciales Montreal Que \$35,000, Centre for International Business Studies Dalhousie University Halifax NS \$75,000, Centre for International Business Studies University of Western Ontario London Ont \$37,500, Faculty of Administrative Studies University of Manitoba Winnipeg Man \$40,500.

Hebrew University of Jerusalem \$50,000

Inter-American Institute of Agricultural Sciences \$1,457,119

Intergovernmental Committee for European Migration \$10,000

Intergovernmental Maritime Consultative Organization \$109,188

International Atomic Energy Agency \$3,414,812

International Baccalaureat Office \$5,000

International Civil Aviation Organization \$958,111

International Civil Aviation Organization—Reimbursement of compensation paid its Canadian employees for provincial income tax for prior taxation years \$282,643

International Commission on Radiological Protection \$5,000

EXTERNAL AFFAIRS—Continued

International Energy Agency \$417,957

International Institute of Administrative Sciences \$23,798

International Labour Organization \$4,966,390

International Peace Academy \$100

International Perspectives \$10,000

Maison des étudiants canadiens à Paris \$100,000

North Atlantic Treaty Organization Cost of Civil Administration \$3,081,940

North Atlantic Treaty Organization Science Programs \$982,919

Nuclear Energy Agency of the OECD \$176,301

Orchestre mondial des jeunes musiques \$50,000

Organization for Economic Co-operation and Development \$3,027,445

Organization for Economic Co-operation and Development (Centre for Education Research and Innovation) \$65,395

Pan American Health Organization \$3,541,323

Parliamentary Centre for Foreign Affairs and Foreign Trade \$40,000

Participation in activities of the International French-speaking community \$211,369—Assoc des universités partiellement ou entièrement de langue française \$35,000.

Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the commission established to administer the Roosevelt Campobello International Park \$437,789

Payments under the Diplomatic Service (Special) Superannuation Act \$114,911

Permanent Court of Arbitration \$7,209

Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes \$94,868—*Organization for Economic Cooperation and Development* \$60,294.

Secrétariat technique permanent des conférences ministérielles de l'éducation de la jeunesse et des sports des pays d'expression française \$29,757

Shastri Indo-Canadian Institute \$80,000

United Nations Association in Canada \$55,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination \$6,653

United Nations Educational Scientific and Cultural Organization \$7,956,928

United Nations Institute for Training and Research \$90,000

United Nations Interim Force in Lebanon \$6,617,495

United Nations Organization \$22,212,860

United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East \$1,289,030

United Nations Trust Fund for South Africa \$20,000

United Nations Voluntary Fund for the Environment \$992,082

World Disarmament Campaign \$100,000

World Health Organization \$8,993,281

World Intellectual Property Organization \$242,044

WORLD EXHIBITIONS PROGRAM \$7,820

Canada's fees for membership in the International Bureau of Expositions \$7,820

Canadian International Development Agency \$881,648,999

Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto \$308,481,053—Algeria \$128,115, Angola \$30,000, Anguilla \$100,919, Antigua \$804,056, Asia Regional \$985,805, Assoc of South East Asian Nations \$441,806, Bangladesh \$39,216,288, Barbados \$443,020, Belize \$1,431,843, Benin \$3,776,360, Bolivia \$3,879,898, Botswana \$2,841,266, Brazil \$1,090,864, Burma \$2,293,095, Burundi \$349,999, Cameroun \$3,039,051, Cape Verde \$333,506, Cayman Islands \$99,757, Central African Republic \$96,478, Chile \$74,950, Colombia \$1,880,368, Commonwealth Caribbean Regional \$1,666,746, Comoro Islands \$30,318, Congo Brazaville \$359,106, Costa Rica \$371,188, Department of Supply and Services Audit Services Bureau Ottawa Ont \$1,156,088, Department of Supply and Services Chief Financial Services Division Ottawa Ont \$83,995, Department of Supply and Services Comptroller-Supply Hull Que \$1,107,329, Department of Supply and Services General Accounting Services Hull Que \$5,152,574, Department of Veterans Affairs Dartmouth NS \$152,000, Djibouti \$34,825, Dominica \$2,188,735, Dominican Republic \$812,040, East African Community \$95,216, Ecuador \$157,783, Egypt \$225,084, El Salvador \$283,878, Ethiopia \$1,178,225, Equatorial Guinea \$65,035, Francophone Africa Misc \$653,308, Gabon \$336,117, Gambia \$215,019, Ghana \$5,367,462, Grenada \$1,578,158, Guatemala \$837,720, Guinea \$487,176, Guinea Bissau \$330,481, Guyana \$699,115, Haiti \$10,220,387, Honduras \$3,053,520, India \$3,204,669, Indonesia \$5,228,088, Institute of Development Management \$567,353, International Bidding Associates Inc Vancouver BC \$28,000, Ivory Coast \$2,341,935, Jamaica \$609,489, Jordan \$99,142, Kenya \$5,957,759, Latin America Regional \$1,542,636, L'Auberge de la Chaudière Hull Que \$58,885, Lebanon \$347,735, Leeward & Windward Isles \$4,273,407, Lesotho \$3,177,475, Madagascar \$329,216, Malawi \$9,594,217, Malaysia \$412,062, Mali \$4,871,423, Mauritania \$914,081, Mauritius \$172,305, Montserrat \$135,690, Morocco \$2,246,557, Mozambique \$87,775, National Film Board Montreal Que \$110,167, Natural Sciences and Engineering Research Council of Canada Ottawa Ont \$149,700, Nepal \$7,463,692, Nicaragua \$588,350, Niger \$6,064,306, Nigeria \$680,028, Pakistan \$9,903,594, Panama \$150,086, Peru \$2,409,297, Philippines \$657,951, Production Andrew R Lavoie Inc Ottawa Ont \$27,247, Revenue Canada Taxation Ottawa Ont \$509,817, Rwanda \$8,582,701, Sahel Regional \$21,742,768, Saint Kitts Nevis \$435,713, Saint Lucia \$609,283, Saint Vincent \$251,624, Sao Tome and Principe \$113,069, Senegal \$11,002,804, Seychelles \$75,000, Somalia \$25,462, South Africa \$86,837, South Pacific \$949,974, Special Anglophone Africa Aid Program \$262,664, Sri Lanka \$8,070,612, Sudan \$9,132,059, Surinam \$50,000, Swaziland \$1,195,562, Tanzania \$30,459,604, Tchad \$321,911, Technical Service Council Toronto Ont \$27,457, Thailand \$847,546, Togo \$264,665, Topek Productions Inc Ottawa Ont \$34,717, Trinidad and Tobago \$226,887, Tunisia \$881,733, Turks Caicos \$101,248, Uganda \$435,516, Université d'Ottawa Ottawa Ont \$29,196, University of the West Indies \$332,050, Upper Volta \$6,721,471, Virgin Islands \$100,663, Zaire \$12,173,920, Zambia \$4,578,915, Zimbabwe \$1,071,026.

Agency for Cultural and Technical Co-operation \$1,200,000

Commonwealth Fund for Technical Co-operation \$12,100,000

International Centre of Tropical Agriculture \$1,550,000

EXTERNAL AFFAIRS—Continued

International Crops Research Institute for the Semi-arid Tropics \$1,550,000

International Institute of Tropical Agriculture \$1,575,000

International Maize and Wheat Improvement Centre \$1,600,000

International Rice Research Institute \$2,700,000

Onchocerciasis Control Program \$1,000,000

Tropical Diseases Research Program \$1,200,000

United Nations Children's Fund \$12,200,000

United Nations Development Program \$56,000,000

United Nations Fund for Population Activities \$9,500,000

Development Assistance to International Development Institutions for Operations and General Programs and Specific Programs and Projects \$9,183,296—L'Association des universités partiellement ou entièrement de langue française/Fonds international de coopération universitaire Montréal Que \$761,109, Commonwealth Zimbabwe Scholarship Programme London Eng \$200,000, FAO/UN General Dollar Account \$450,000, Institut international de planification de l'éducation \$100,000, International Assistance for strengthening National Agricultural Research \$100,000, International Atomic Energy Agency \$650,879, International Board of Plant Genetic Resources \$225,000, International Centre for Agricultural Research in Dry Areas \$750,000, International Council for Research in Agro-Forestry \$300,000, International Food Policy Research Institute \$100,000, International Institute of Tropical Agriculture \$50,000, International Laboratory for Research on Animal Diseases \$650,000, International Livestock Centre for Africa \$175,000, International Maize and Wheat Improvement Centre \$50,000, International Potato Centre New York NY \$1,000,000, International Trade Centre \$750,000, L'Organisation des Nations Unies pour l'éducation la science et la culture/compte spécial du programme pour le développement des communications \$100,000, L'Organisation Mondiale de la Santé \$250,000, Secrétariat Technique Permanent Programme de Bourses Canadiennes \$250,000, Secrétariat Technique-Permanent Projets Confejes \$155,000, Secrétariat Technique Permanent Projets Confemen \$48,000, United Nations Centre for Human Settlements \$300,000, United Nations Development Programme/Information and Training Programme in Low-Cost Water Supply and Sanitation \$375,000, United Nations Development Programme/Junior Professional Officers \$700,000, United Nations Fund for Training and Research Regional and Interregional Cooperation Programme \$50,000, United Nations-World Food Council \$25,000, West African Rice Development Association \$500,000.

World Food Program \$12,750,000

Food Aid Assistance to Developing Countries, their agencies and persons in such countries, or to Canadian and International Non-Governmental Organizations for the benefit of recipients in developing countries, or to International Development Institutions \$253,888,624—Angola \$726,972, Antigua \$90,682, Assistance Médicale Internationale \$42,120, Bangladesh \$87,736,165, Barbados \$139,602, Belize \$159,461, Benin \$311,646, Bhutan \$101,601, Bolivia \$1,339,087, Botswana \$1,154,497, Burundi \$120,180, Canadian Lutheran World Relief \$233,886, China \$345,818, Collaboration Santé Internationale \$118,016, Colombia \$167,771, Compassion of Canada \$117,000, Costa Rica \$200,121, Co-Workers of Mother Teresa \$74,880, Cuba \$3,608,489, Cyprus \$1,272,432, Dominion Food for the Hungry \$419,512, Ecuador \$71,960, Egypt \$2,018,590, El Salvador \$612,856, Ethiopia \$16,572,662, Guatemala \$108,285, Guyana \$29,617, Haiti \$800,807, Honduras \$1,195,648, India \$10,027,855, Indonesia \$7,069,373, Kenya \$442,444, Korea \$14,319,841, Lebanon \$1,052,976, Lesotho \$49,629, Malawi \$59,400, Mali \$5,149,907, Mauritania \$2,415,316, Mennonite

Central Committee \$502,869, Mexico \$1,431,889, Morocco \$3,959,090, Mozambique \$6,636,907, Nicaragua \$5,714,156, Niger \$1,684,033, Pakistan \$24,278,992, Panama \$33,276, Paraguay \$226,310, Peru \$386,940, Rwanda \$2,770,071, Saint Kitts \$102,455, Saint Lucia \$218,559, Salvation Army \$224,726, Senegal \$4,147,631, Sim Canada \$35,100, Somalia \$1,337,111, Sri Lanka \$9,900,795, Sudan \$8,542,105, Swaziland \$229,000, Syria \$1,946,500, Terre des Hommes Canada \$249,210, Tunisia \$3,974,483, Uganda \$1,030,500, Unitarian Service Committee \$640,770, United Nations Relief and Works Agency \$4,492,011, Upper Volta \$2,576,415, World Food Program \$1,171,335, World Vision \$490,021, Zaire \$3,604,945.

International Planned Parenthood Federation \$5,400,000

North-South Institute \$550,000

Grants to Canadian Non-Governmental Organizations, Developing Country Governments their Organizations and Agencies, Developing Country Local and Regional Institutions and International Development Institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries \$544,398—AAPAM Tenth Anniversary Conference Addis Ababa Ethiopia \$36,000, Asian Centre Population and Community Development Association \$75,784, Asian Institute of Management Manila Philippines \$86,160, Commonwealth Secretariat Program for Applied Studies in Government London England \$50,000, Commonwealth Secretariat Women and Development Unit London England \$87,302, Customs Co-operation Council Brussels Belgium \$49,900, Forum Fisheries Agency Canberra \$100,000.

Development Assistance to International Non-Governmental Organizations in Support of Programs and Projects \$5,500,000—African Cooperative Savings and Credit Association Kenya \$50,000, Asian Cultural Forum on Development Thailand \$48,000, Asian Institute for Rural Development Bangalore India \$150,000, Asian Mass Communication Research and Information Centre Singapore \$25,000, Asociacion Latino Americana Para La Promocion Del Habitat de la Arquitectura y del Urbanismo Quito Ecuador \$32,000, Association Africaine d'éducation pour le développement Senegal \$100,000, Association of African Universities Ghana \$300,000, Association of Commonwealth Universities London England \$25,000, Association pour le Développement Naturel d'une Architecture et d'un Urbanisme Africain Ouagadougou Haute Volta \$250,000, Club de Dakar Paris France \$55,000, Disabled Peoples International Winnipeg Man \$105,000, Euro Action Accord London England \$140,000, Global Futures Network Inc Toronto Ont \$184,000, Innovations et Réseaux pour le Développement Geneva Switzerland \$360,000, Inter African Union of Lawyers Geneva Switzerland \$25,000, Inter American Institute of Human Rights Costa Rica \$50,000, Inter American Legal Services Association \$50,000, International Coalition for Development Action Brussels Belgium \$60,000, International Council for Adult Education Toronto Ont \$191,600, International Council of Nurses Geneva Switzerland \$50,000, International Council of Voluntary Agencies Geneva Switzerland \$138,000, International Federation Family Life Promotion Washington USA \$60,000, International Institute for Environment and Development London England \$402,000, International Ocean Institute Halifax NS \$115,000, International Press Institute London England \$30,000, International Saving Bank Institute Geneva Switzerland \$40,000, International Social Security Association Geneva Switzerland \$50,000, International Union for Child Welfare Geneva Switzerland \$50,000, International Union for Conservation of Nature and Natural Resources Gland Switzerland \$50,000, International Women's Tribune Centre New York USA \$25,000, Liaison Committee for Food Corps Programs Waltham \$90,000, News Concern International Foundation London England \$100,000, PanAfrican Institute for Development Douala Cameroun \$690,000, Population Council New York USA

EXTERNAL AFFAIRS—Continued

\$103,550, Sociedad Interamericana de Desarrollo de Financiamiento Cooperativo Argentina \$50,000, Society for International Development Rome Italy \$109,000, Women's World Banking New York USA \$600,000, World Council of Churches Geneva Switzerland \$63,000, World Organization of the Scout Movement Geneva Switzerland \$50,000, World Student Christian Federation Geneva Switzerland \$75,000, Worldview International Foundation Sri Lanka \$47,000.

United Nations Relief and Works Agency for Palestine Refugees in the Near East \$3,600,000

United Nations High Commissioner for Refugees \$4,600,000

Humanitarian Assistance to Countries, their Agencies and persons in such countries, to International Institutions and to Canadian and International Non-Governmental Organizations for Operations and General Programs and Specific Programs, Projects and Appeals \$12,300,000—Canadian Catholic Organization for Development and Peace Montreal Que \$275,000, Canadian Council of Churches Toronto Ont \$405,000, Canadian Lutheran World Relief Winnipeg Man \$225,000, Canadian Red Cross Society Toronto Ont \$3,635,000, International Committee of the Red Cross Geneva Switzerland \$625,000, Office of the United Nations Disaster Relief Coordinator Geneva Switzerland \$1,145,000, Pan American Health Organization Washington DC \$1,070,000, United Nations Children's Fund New York NY \$1,950,000, United Nations Educational and Training Programme for Southern Africa New York \$350,000, United Nations Funds for Namibia New York \$200,000, United Nations High Commissioner for Refugees Geneva Switzerland \$600,000, United Nations Relief and Works Agency for Palestinian Refugees Vienna \$950,000, World Food Programme/United Nations Border Relief Operations \$850,000.

International Committee of the Red Cross as Humanitarian Assistance along the Thailand/Kampuchea Border \$1,000,000

International Committee of the Red Cross as Humanitarian Assistance in Africa \$1,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Refugees in Central America \$2,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Refugees in Pakistan \$5,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Refugees in Somalia \$1,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Refugees in Sudan \$1,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Refugees in Thailand \$1,000,000

United Nations High Commissioner for Refugees as Humanitarian Assistance for Returnees to Ethiopia \$2,000,000

Commonwealth Scholarships and Fellowships \$3,597,311—Assoc of Universities and Colleges of Canada Ottawa Ont \$3,224,915, Department of Veterans Affairs Winnipeg Man \$225,952, Revenue Canada Taxation Ottawa Ont \$146,443.

CIDA Scholarships to Canadians for Studies related to International Development Assistance \$400,000

Contributions to International Development Institutions in Support of Specific Development Assistance Programs and Projects and for special administrative expenses directly related thereto \$1,021,474—African Development Bank \$283,434, Asian Development Bank \$487,080, Caribbean Development Bank \$234,729.

Mennonite Central Committee Food Bank \$6,567,000

Canadian University Service Overseas \$13,004,000

World University Service of Canada—Zimbabwe \$1,871,000

Service Universitaire Canadien outre-mer \$4,700,000

Canada World Youth \$6,181,250

Canadian Executive Service Overseas \$2,400,000

Contributions to Canadian Non-governmental Organizations in support of Development Assistance Programs and Projects \$78,636,811—Action Matadi-Luozu Inc Alma Que \$72,704, Addiction Research Foundation Toronto Ont \$88,885, Africa Wildlife Husbandry Vancouver BC \$105,000, African Inland Mission Scarborough Ont \$167,250, African Medical Research Foundation Pickering Ont \$38,200, Aga Khan Foundation Canada Washington USA \$106,415, Agricultural Institute of Canada Ottawa Ont \$32,300, Aide médicale internationale à l'enfance La Pocatière Que \$28,500, Les Ailes de l'Espérance du Canada Inc Montreal Que \$165,780, Alberta Council for International Cooperation Edmonton Alta \$60,985, Alberta Dental Hygienists Assoc Calgary Alta \$30,839, Anglican Church of Canada Toronto Ont \$520,097, Assistance Médicale Internationale Montreal Que \$495,292, Assoc of Canadian Community Colleges Willowdale Ont \$1,303,734, Assoc of Kinsmen Clubs Cambridge Ont \$83,745, Assoc of Universities and Colleges Canada Ottawa Ont \$501,132, Assoc Québécoise des Organismes de Coopération Internationale Montreal Que \$61,800, Assoc Québécoise pour l'Avancement des Nations Unies Gatineau Que \$81,849, Assoc des Scientifiques Ingénieurs et Technologistes du Canada Ottawa Ont \$25,554, Assoc pour le Développement Participé Chambly Que \$154,084, Azilda Lions Club Ont \$30,750, Baptist Federation of Canada Toronto Ont \$283,660, BC Save the Children Fund Vancouver BC \$128,708, Boy Scouts of Canada Ottawa Ont \$100,233, Brandon University Brandon Man \$134,400, Canadian Bureau of International Education Ottawa Ont \$267,676, Canadian Council for International Cooperation Ottawa Ont \$543,078, Canadian Council of Churches Toronto Ont \$846,950, Canadian Council on Smoking and Health Ottawa Ont \$28,500, Canadian Crossroads International Toronto Ont \$398,625, Canadian Home Economics Assoc Ottawa Ont \$39,913, Canadian Hunger Foundation Ottawa Ont \$1,561,438, Canadian Institute of Surveying Ottawa Ont \$27,000, Canadian Labour Congress Ottawa Ont \$462,732, Canadian Lutheran World Relief Winnipeg Man \$1,798,530, Canadian National Institute for the Blind Toronto Ont \$57,596, Canadian Nurses Assoc Ottawa Ont \$140,430, Canadian Ort Montreal Que \$437,940, Canadian Political Science Assoc Ottawa Ont \$37,530, Canadian Public Health Assoc Ottawa Ont \$203,040, Canadian Red Cross Society Toronto Ont \$126,747, Canadian Teachers' Federation Ottawa Ont \$680,580, Canadian Unicef Committee Toronto Ont \$4,664,071, Canadian Veterinary Medical Assoc Ottawa Ont \$26,920, Cansave Toronto Ont \$1,228,332, Cape Breton College Sidney NS \$90,000, Cardinal Léger et ses Oeuvres Montreal Que \$568,324, Care Canada Ottawa Ont \$3,679,167, Carleton University Ottawa Ont \$186,239, CCODP/OCCDP Montreal Que \$7,653,937, CEGEP Région L'Amiante Thetford Mines Que \$61,431, Centre d'Étude en Coopération Internationale Montreal Que \$1,166,511, Centre Missionnaire Oblat Montreal Que \$171,458, Christian Children's Funds of Canada Toronto Ont \$30,000, Christian Reformed World Relief Committee Burlington Ont \$372,483, Club 2/3 Inc Montreal Que \$739,195, Coady International Institute Antigonish NS \$581,586, Collaboration Santé Internationale Quebec Que \$199,339, Compassion of Canada London Ont \$265,565, Concordia University Montreal Que \$40,000, Confédération Syndicale Nationale Montreal Que \$30,338, Conseil de Coopération du Quebec Ste-Foy Que \$443,184, Consumers Assoc of Canada Ottawa Ont \$25,585, Cooperative Development Foundation Ottawa Ont \$2,866,127, Council of Ministers of Education Canada Toronto Ont \$106,980, CUSO Ottawa Ont \$1,043,100, Dalhousie University Halifax NS \$226,449, Dawson College

EXTERNAL AFFAIRS—Continued

Montreal Que \$64,020, Dominion Food for the Hungry Scarborough Ont \$166,245, Ecole Hautes Etudes Commerciales Montreal Que \$149,700, Ecole Nationale Administration Publique Ste-Foy Que \$192,552, Emmanuel Relief Rehabilitation International Stouffville Ont \$288,772, Entraide Missionnaire Inc Montreal Que \$100,000, Fairview College Fairview Alta \$100,000, Federation des Caisses Populaires Desjardins Levis Que \$3,321,716, Fondation Crudem Canada-Haiti Rosemere Que \$45,451, Foster Parents Plan of Canada Toronto Ont \$3,720,719, Frontiers Foundation Inc Toronto Ont \$177,300, Girl Guides of Canada Toronto Ont \$25,000, Grant MacEwan Cnty College Edmonton Alta \$60,000, Help the Aged Toronto Ont \$322,377, Holy Ghost Fathers Toronto Ont \$25,000, Horizons of Friendship Cobourg Ont \$1,094,581, Institut Armand Frappier Laval Que \$111,525, Institut Frere St-Gabriel Montreal Que \$50,000, Institut Fame Peree Montreal Que \$392,195, Institut International de Communication Montreal Que \$540,650, Institute for the Study and Application of Integrated Development Toronto Ont \$89,640, International Child Care Canada Rexdale Ont \$162,000, Interchurch Fund International Development Toronto Ont \$1,379,914, Inter Pares Ottawa Ont \$763,259, Jeunesse Canada Monde Montreal Que \$27,000, Jeunesse du Monde Quebec Que \$80,000, Laval University Ste-Foy Que \$518,604, Leprosy Mission of Canada Don Mills Ont \$230,000, Les Amis de l'Arche Haiti Noranda Que \$25,000, Lester B Pearson College Victoria BC \$315,000, Malaspina College Nanaimo BC \$176,000, Manitoba University Winnipeg Man \$116,775, Match Ottawa Ont \$240,297, McGill University Montreal Que \$91,708, Memorial University Newfoundland St John's Nfld \$124,585, Mennonite Brethren Mission Bomas Winnipeg Man \$233,065, Mennonite Central Committee of Canada Winnipeg Man \$1,755,760, Mennonite Economic Development Associates of Canada Winnipeg Man \$199,195, Missi-Haiti La Pocatiere Que \$39,800, Mohawk College of Applied Arts and Technology Hamilton Ont \$86,253, Mont St-Vincent University Halifax NS \$116,500, Moravian Church Edmonton Alta \$39,900, National Spiritual Assembly of the Bahai's of Canada Thornhill Ont \$44,000, Operation Eyesight Universal Calgary Alta \$745,125, Organization for Cooperation in Overseas Development Winnipeg Man \$650,209, Overseas Book Centre Ottawa Ont \$1,194,893, Oxfam Canada Ottawa Ont \$432,479, Oxfam Quebec Montreal Que \$309,283, Pentecostal Assemblies of Canada Toronto Ont \$85,000, Plan Nagua Charlesbourg Que \$27,583, Planned Parenthood Federation of Canada Ottawa Ont \$87,079, Plenty Canada Lanark Ont \$176,215, Potash and Phosphate Institute of Canada Etobicoke Ont \$46,052, Presbyterian Church of Canada Don Mills Ont \$318,480, Project Concern Alberta Edmonton Alta \$56,385, Pueblo Canada Toronto Ont \$66,420, Queen's University Kingston Ont \$57,200, Regina University Regina Sask \$30,000, Rotary Club of Guelph Guelph Ont \$510,165, Salvation Army Toronto Ont \$386,717, Saskatchewan Council for International Cooperation Regina Sask \$74,213, Save A Family Plan London Ont \$101,302, Save the Children Foundation BC Vancouver BC \$71,025, Secours aux Lepreux Montreal Que \$154,835, Seventh Day Adventist Church Red Deer Alta \$147,325, Silent Voice Canada Inc Toronto Ont \$85,000, Simon Fraser University Burnaby BC \$67,972, Sir Edmond Hillary Foundation Toronto Ont \$70,600, Societe Canadienne de Genie Civil Montreal Que \$35,710, Societe de Recherche en Orientation Humaine Montreal Que \$40,245, Sopar-Limbour Gatineau Que \$145,796, South Pacific Peoples Foundation of Canada Victoria BC \$32,389, St Lawrence College of Applied Arts and Technology Willowdale Ont \$167,697, St Mary's University Halifax NS \$219,986, Sudan Interior Mission Scarborough Ont \$144,750, The Gurkha Welfare Trust Toronto Ont \$126,280, The Path Foundation Edmonton Alta \$59,385, Tibetan Refugee Aid Society Vancouver BC \$239,372, Unitarian Service Committee of Canada Ottawa Ont \$611,448, United Church of Canada Toronto Ont \$595,794, Universite de Moncton Moncton NB \$574,420, Universities of: Alberta Edmonton Alta \$107,919, BC Vancouver BC \$228,670,

Calgary Calgary Alta \$45,460, Guelph Guelph Ont \$498,088, Montreal Montreal Que \$552,091, Ottawa Ottawa Ont \$278,021, Quebec Montreal Que \$99,255, Saskatchewan Saskatoon Sask \$41,808, Sherbrooke Sherbrooke Que \$165,054, Toronto Toronto Ont \$261,280, Waterloo Waterloo Ont \$263,117, Western Ontario London Ont \$58,640, World Concern (CDA) International Assoc Surrey BC \$246,197, World Literacy of Canada Toronto Ont \$35,417, World University Service of Canada Ottawa Ont \$2,612,409, World Vision Mississauga Ont \$1,103,276, Wycliffe Bible Translators of Canada Calgary Alta \$192,090, YMCA National Council Ottawa Ont \$510,383, York University Downsview Ont \$1,439,696, YWCA Canada Toronto Ont \$310,427.

Contributions to International Non-Governmental Organizations in support of Development Assistance Programs and Projects \$6,500,000—African Adult Education Assoc Nairobi Kenya \$154,645, Asian Community Health Action Network Hong Kong \$28,000, Asian Institute for Rural Development Bangalore India \$46,000, Associated Country Women of the World London England \$49,000, Assoc of Caribbean Universities and Research Institutes San Juan Puerto Rico \$75,000, Assoc of Commonwealth Universities London England \$36,000, Assoc of Geoscientists for International Development Bangkok Thailand \$45,000, Assoc pour le Developpement Naturel d'une Architecture et d'un Urbanisme Africain Ouagadougou Haute-Volta \$700,000, Caribbean Conservation Assoc Barbados \$49,000, Commonwealth Assoc of Polytechnics in Africa Kenya \$94,000, Disabled Peoples International Winnipeg Man \$25,000, Euro Action Accord London England \$1,556,340, Foundation for International Training Don Mills Ont \$376,866, Institut Africain pour le Developpement Economique et Social Abidjan Ivory Coast \$265,000, Inter-American Legal Services Assoc Bogota Colombia \$90,000, International Assoc for Students of Economics and Commerce Belgium \$33,000, International Council for Adult Education Toronto Ont \$83,000, International Council on Alcohol and Addictions Lauzanne Switzerland \$33,000, International Defence and Aid Fund for Southern Africa London England \$90,000, International Federation of Agricultural Producers Paris France \$44,450, International Institute of Communications London England \$95,000, International Ocean Institute Halifax NS \$122,000, International Saving Bank Institute Geneva Switzerland \$163,000, Latin American Institute for Cooperation and Development Venezuela \$53,000, Liaison Committee for Food Corps Programs Waltham \$312,000, Obor Inc Clinton Conn USA \$32,000, Organisation Universitaire Interamericaine Ste-Foy Que \$50,000, Service Civil International Kent England \$40,000, Society for International Development Rome Italy \$187,000, World Alliance of Young Men's Christian Associations Geneva Switzerland \$174,000, World Assoc of Girl Guides and Girl Scouts London England \$275,000, World Council of Indigenous Peoples Lethbridge Alta \$237,000, World Organization of the Scout Movement Geneva Switzerland \$269,440, World University Service Geneva Switzerland \$454,685, World Young Women's Christians Assoc Geneva Switzerland \$160,000.

Contributions to Canadian Non-Governmental Organizations and Community Groups in support of Development Education Programs and Projects \$5,512,355—Alberta Council for International Cooperation Edmonton Alta \$75,090, Anglican Church of Canada Toronto Ont \$92,000, Assoc of Canadian Community Colleges Willowdale Ont \$90,000, Assoc Québécoise des organismes de coopération internationale Montreal Que \$65,687, Canadian Labour Congress Ottawa Ont \$91,293, Canadian Unicef Committee Toronto Ont \$39,009, Cape Breton College Sidney NS \$41,996, Carleton University Ottawa Ont \$37,905, Carrefour International Montreal Que \$49,200, Carrefour Solidarite International Sherbrooke Que \$97,850, Carrefour Tiers-Monde Inc Quebec \$60,500, CCODP/OCCDP Montreal Que \$247,740, Canadian Council of Churches Toronto Ont \$82,700, Canadian Home Economics Assoc Ottawa Ont \$30,824, Canadian Lutheran

EXTERNAL AFFAIRS—Continued

World Relief Winnipeg Man \$88,400, Canadian Public Health Assoc Ottawa Ont \$47,270, Canadian Red Cross Society Toronto Ont \$193,095, Centre Solidarite Alma Alma Que \$38,000, Christian Movement Peace Inc Toronto Ont \$25,000, Ciriex Montreal Que \$28,500, Club 2/3 Inc Montreal Que \$124,392, Confédération Syndicale Nationale Montreal Que \$77,812, Conseil de Coopération du Québec Ste-Foy \$56,076, Cooperative Development Foundation Ottawa Ont \$93,683, Decca Edmonton Alta \$158,815, Development Education Centre \$53,270, Fédération Professionnelle de Journalistes du Québec Montréal Que \$30,250, Futures Secretariat Toronto Ont \$50,000, Guelph International Resource Centre Guelph Ont \$50,800, Idera/Resource Centre of BC Vancouver BC \$78,080, Institute for Development Education through the Arts \$26,500, Inter Pares Ottawa Ont \$136,075, Jeunesse du Monde Quebec Que \$110,000, K-W Overseas Aid Inc Kitchener Ont \$64,310, Les Ailes de l'Espérance du Canada Inc Montreal Que \$36,000, London Cross Cultural Learner Centre London Ont \$146,850, Manitoba Council for International Cooperation Winnipeg Man \$136,204, Match Ottawa Ont \$86,134, Meters for Millions Ottawa Ont \$28,600, Mouvement d'Etudiants Chrétiens Quebec Laval Que \$74,600, Nanaimo International Development Educational Assoc Nanaimo BC \$25,925, Ontario Council for Leadership in Educational Administration Toronto Ont \$60,000, Ontario Institute for Studies in Education Toronto Ont \$40,254, Ottawa/Hull Learner Centre Ottawa Ont \$33,000, Overseas Book Centre Ottawa Ont \$56,000, Oxfam Quebec Montreal Que \$25,000, Presbytere St-Bruno St-Bruno Que \$27,100, Queen's University Kingston Ont \$50,000, Saskatchewan Council for International Cooperation Regina Sask \$199,266, Science Teachers Assoc of Ontario Scarborough Ont \$43,170, St Francis Xavier University Antigonish NS \$25,000, St John's Oxfam Committee St John's Nfld \$25,104, Ste-Mary's University Halifax NS \$111,600, Suco Montreal Que \$75,000, United Church of Canada Toronto Ont \$121,000, United Nations Assoc of Canada Ottawa Ont \$109,400, University of Guelph Guelph Ont \$41,015, Victoria International Development Education Assoc Victoria BC \$38,680, Windsor Coalition for Development Windsor Ont \$29,750, YMCA National Council Ottawa Ont \$579,112.

Incentives to Canadian Private investors, Institutions and Organizations, International Institutions, and Developing Country Governments, their Organizations and Agencies, Developing Country Local and Regional Institutions, and Developing Country Private Investors, Institutions and Organizations, in support of Industrial Co-operation Programs and Projects \$16,287,589—Abacus Engineering and Machine Ltd Calgary Alta \$26,504, Adga Group Ottawa Ont \$30,042, Africana Experts-Conseils Inc Montreal Que \$65,000, Alkalk Chemicals Ltd Mississauga Ont \$54,983, Auto-Correct Art Inc Placide Que \$69,000, Aviation Planning Services Ltd Montreal Que \$170,552, Barber Hydraulic Turbine Ltd Port Colborne Ont \$99,000, Banff School of Advanced Management Banff Alta \$130,000, BC Ministry of Industry and Small Business Development Vancouver BC \$32,956, Bell Canada International Ottawa Ont \$159,432, B Helm Associates Ltd Toronto Ont \$71,750, Bim International Montreal Que \$76,703, Brazil-Canada Chamber of Commerce Toronto Ont \$60,000, Cambrian Trading House Ltd Ottawa Ont \$30,200, Canac Consultants Ltd Montreal Que \$136,000, Canadian Assoc for Latin America and Caribbean Toronto Ont \$245,104, Canadian Diamond Drilling Assoc Toronto Ont \$25,000, Canadian Energy Development Systems International Ottawa Ont \$236,370, Canadian Exporters Assoc Ottawa Ont \$195,000, Canadian International Project Managers Ltd Montreal Que \$64,665, Canadian International Technology Exchange Corp Toronto Ont \$41,643, Canadian Overseas Airlines International Ltd Richmond BC \$250,000, Canadian Pacific Consulting Services Ltd Montreal Que \$284,396, Canadian Renewable Energy News Ottawa Ont \$44,985, Canbar Resources Ltd Calgary Alta \$59,043, Canedex Distributors Ltd Scarborough Ont

\$39,720, Canocoan Engineering Ltd Ottawa Ont \$78,000, Can-sult Ltd Don Mills Ont \$100,000, CD Schultz and Co Ltd Vancouver BC \$328,935, Cegir Montreal Que \$240,950, Chantier Maritime de Gaspé Inc Montreal Que \$42,110, CI Power Services Ltd Montreal Que \$132,850, Cooperative Union of Canada \$125,000, Cordes International (Canada) Ltd Saint-Lambert Que \$85,000, Corpus Information Services Ltd \$35,475, Crestwood Kitchens Ltd Richmond BC \$32,669, Crippen International Ltd North Vancouver BC \$193,044, Dar-Wood International Consulting Inc Ottawa Ont \$60,548, Delgor Ltd Ottawa Ont \$52,008, Diachem Industries Ltd Richmond BC \$47,074, Dykins Industries Ltd Ville Lasalle Que \$36,900, EAC Amy and Sons Ltd Ottawa Ont \$996,593, ECA International Edmonton Alta \$25,232, Econtech Ltee Montreal Que \$78,446, Egypt-Canada Business Council Montreal Que \$50,000, Enfold International Inc Ormstown Que \$193,313, Ferme du Murier Inc Lotbinière Que \$30,000, Ferro Engineering Ltd Whitby Ont \$147,000, Foundation for International Training Don Mills Ont \$469,519, Gaucher Pringle Consultants Ltd Westmount Que \$267,088, General Iron Works Ltd Longueuil Que \$64,080, Hargrave Security Service Canada Ltd Windsor Ont \$53,650, Hudex International Consultants Montreal Que \$40,000, Hurterbier Consultants Inc Montreal Que \$144,312, Interacne Systems Inc Windsor Ont \$225,000, Intercontinental Data Control Corporation Ltd Ottawa Ont \$33,800, Intercontinental Engineering Ltd Vancouver BC \$31,176, Interimeo International Inc Ottawa Ont \$41,292, International Geosystems Corporation Vancouver BC \$37,000, Lafarge Consultants Ltd Montreal Que \$27,543, Land-Sea Resources Planning of Canada Ltd Ottawa Ont \$81,515, La Poulette Grise Inc La Malbaie Cte Charlevoix Que \$69,306, Lavalin International Inc Montreal Que \$361,565, Les Ateliers Maritimes de Tilly Inc St Antoine de Tilly Que \$36,800, Logtrans Montreal Que \$25,000, MacLean-Hunter Ltd Toronto Ont \$144,741, Magee Robertson Inc North Vancouver BC \$296,000, Malcolm and Associates Inc Saskatoon Sask \$137,059, Management House Ltd St John's Nfld \$45,320, Manitoba Institute of Management Winnipeg Man \$257,780, Matsui Vanstone Baer and Freeman Toronto Ont \$67,860, Monenco Consultants Pacific Ltd Vancouver BC \$250,000, Montreal Reefer Services Ltd Longueuil Que \$50,818, Nortec Solar Industries Inc Manotick Ont \$29,000, Oboe Engineering Ltd Ottawa Ont \$147,405, Oil Recovery Engineering Ltd (OREL) Calgary Alta \$200,000, Passmore Associates Ottawa Ont \$38,600, Pendrith Equipment Ltd Mississauga Ont \$70,000, Petro-Sun Inc St-Laurent Que \$131,797, Polysar Ltd St Catharines Ont \$74,000, Produits Energetiques Kaine Ltee (PEK) Piedmont Que \$98,975, Projecto International Inc Beaconsfield (Mtl) Que \$92,490, Quan Carruthers King and Quan Consultants Ltd Rexdale Ont \$40,000, R D Lines Architect Edmonton Alta \$31,000, Redma Consultants Ltd Toronto Ont \$92,642, Safimar Inc Montreal Que \$195,464, Seena Corp Ottawa Ont \$70,832, Sharp International Ottawa Ont \$119,475, Shelterex Corp Scarborough Ont \$62,400, SNC International Ltd Montreal Que \$266,545, Solcan Ltd London Ont \$75,000, Soleco Consultants Inc Laval Que \$87,500, Southam Communications Ltd Don Mills Ont \$124,808, Spar Aerospace Ltd Ste Anne de Bellevue Que \$27,644, Stake Technology Ltd Oakville Ont \$37,500, Stothert Engineering Group Ltd Vancouver BC \$65,451, Sun Ray Solar Systems Ltd Windsor Ont \$216,481, Shawinigan Engineering Co Ltd Ottawa Ont \$25,000, Swan Wooster Engineering Co Ltd Vancouver BC \$54,732, Syndel International Laboratories Inc Ltd Vancouver BC \$44,100, Systemhouse Ltd Ottawa Ont \$25,450, Tech Nonet-Asia Singapore \$63,000, The Trade Exchange Group Ltd Toronto Ont \$45,910, Touche Ross and Partners Ottawa Ont \$181,907, Trade Facilitation Office (Kenneth G Ramsay) Hull Que \$61,808, University of Regina Regina Sask \$45,284, University of Western Ontario Faculty of Education London Ont \$98,373, Urban Transportation Development Corp Ltd Toronto Ont \$97,339, Wason Consultants Ltd Ottawa Ont \$45,358, World Intellectual Property Organization

EXTERNAL AFFAIRS—Concluded

Geneva Switzerland \$33,547, Yvon C Dupuis/Consultants Inc Montreal Que \$125,486.

Contributions to Canadian Non-Governmental Organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in Applied Public Administration for developing countries \$626,006—Dalhousie University Halifax NS \$246,325, Ecole des Hautes Etudes Commerciales Montreal Que \$125,385, Manitoba Institute of Management Winnipeg Man \$217,496.

Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and International Non-Governmental Organizations for the benefit of recipient in developing countries, and to international development institutions, in support of joint federal/provincial voluntary agricultural development assistance programs and projects \$1,371,832—Agriculture Development Corporation of Saskatchewan Regina Sask \$361,585, Canadian Hunger Foundation Ottawa Ont \$105,000, Canadian University Service Overseas Ottawa Ont \$82,907, Care Canada Ottawa Ont \$81,765, Frontiers Foundation Toronto Ont \$44,463, Government of Quebec Quebec Que \$75,500, Mennonite Central Committee Winnipeg Man \$31,663, Mother Teresa Toronto Ont \$292,114, Nova Scotia Department of Fisheries Halifax NS \$69,470, Potatoes Canada Fredericton NB \$42,000, Seventh Day Adventist Red Deer Alta \$71,926, Tibetan Refugee Aid Society Vancouver BC \$25,000.

Export Development Corporation \$11,902,232

Payment of EDC insurance losses \$11,902,232

International Development Research Centre \$59,200,000

Payments to the International Development Research Centre \$59,200,000

FINANCE \$5,389,991,814**Department \$5,389,673,814****FINANCIAL AND ECONOMIC POLICIES PROGRAM \$25,000**

Contribution to the International Fiscal Association \$25,000

CONTRACTING-OUT PAYMENTS PROGRAM \$11,673,398

Grants to the province of Quebec—Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964 \$11,673,398

FISCAL TRANSFER PAYMENTS PROGRAM \$5,377,963,916

Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority) \$35,757,874—Newfoundland \$9,729,890, Prince Edward Island \$665,759, Nova Scotia \$2,242,278, New Brunswick \$1,810,870, Quebec \$4,783,544, Ontario \$6,052,143, Manitoba \$2,171,250, Saskatchewan \$2,140,676, Alberta \$3,623,693, British Columbia \$2,537,771.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$5,567,506,918—Equalization Payments \$5,267,130,000—Newfoundland \$535,307,000, Prince Edward Island \$123,583,000, Nova Scotia \$616,572,000, New Brunswick \$546,380,000, Quebec \$3,082,626,000, Manitoba \$479,795,000, Saskatchewan (\$117,133,000); Payments in respect of Undistributed Income on hand Payments under Part V \$1,374,265—Newfoundland \$773, Quebec \$206,651, Ontario \$1,104,617, Manitoba \$12,817,

Alberta \$44,823, British Columbia \$4,584; Payments under Part VIII in respect of Reciprocal Taxation \$157,392,325—Newfoundland \$10,060,052, Prince Edward Island \$4,084,721, Nova Scotia \$25,669,887, New Brunswick \$14,013,484, Quebec \$43,606,739, Ontario \$59,957,442; Payments to provinces under the Public Utilities Income Tax Transfer Act \$141,610,328—Newfoundland \$13,664,522, Prince Edward Island \$880,809, Quebec \$3,771,953, Ontario (\$14,191,874), Manitoba \$163,850, Saskatchewan \$35,203, Alberta \$130,900,623, British Columbia \$6,694,803, Northwest Territories (\$28,016), Yukon (\$281,545).

Recovery under Federal-Provincial Fiscal Revision Act 1964, c.26, Sec. 6, Youth Allowances Act (\$225,300,876)—Quebec (\$225,300,876).

SPECIAL PROGRAM \$11,500

Payments to provinces under subsection 4(3) of the Anti-Inflation Act \$11,500

Auditor General \$318,000

Contribution to Canadian Comprehensive Audit Foundation \$318,000

FISHERIES AND OCEANS \$11,367,599**Department \$11,367,599**

Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research \$360,000—Universities: British Columbia Vancouver BC \$39,500, Guelph Guelph Ont \$25,000, Laval Quebec Que \$44,500, Manitoba Winnipeg Man \$30,800, Memorial St John's Nfld \$39,000.

Marine Sciences Research Laboratory of Memorial University Newfoundland \$150,000—Marine Sciences Research Laboratory of Memorial University St John's Nfld \$150,000.

Grant to the Club nautique de Chambly Chambly Quebec \$45,000—Club nautique de Chambly Chambly Qué \$45,000.

Membership fee—International Hydrographic Organization \$18,000

Intergovernmental Oceanographic Trust Fund \$15,000

Sea Use Council \$15,000

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization \$5,064,067—BGW Enterprises Ltd Halifax NS \$41,069, B&K Travellers Ltd and NS Fisheries Loan Board Halifax NS \$100,000, F Bravener Port Dover Ont \$31,207, M Chassin and Minister of Finance Fredericton NB \$125,000, Four Seasons Fisheries Ltd and NS Fisheries Loan Board Halifax NS \$58,761, R Gagne Maria Que \$105,000, G Gagnon Matane Que \$100,000, A Genge Anchor Point Nfld \$100,000, C Huard Gascon Que \$79,625, V Landry Newport Que \$80,000, JA Lavoie Matane Que \$28,000, A Leblanc Cap Pele NB \$36,533, D C Longmire and NS Fisheries Loan Board Halifax NS \$27,281, W Meade Channel/Port aux Basques Nfld \$59,221, J M Mullins and NS Fisheries Loan Board Halifax NS \$27,182, J A Nickerson and NS Fisheries Loan Board Halifax NS \$29,825, M Plourde Rivière aux Renards Que \$80,000.

Assistance to the Committee on Seals and Sealing \$100,000—Committee on Seals and Sealing Thornhill Ont \$100,000.

Assistance to Atlantic fishermen to modify fishing gear \$853,180—Les Bateaux de Mer Atlantique Ltée Dieppe NB \$55,000, Dugas

FISHERIES AND OCEANS—Concluded

Equipment Ltd Caraquet NB \$49,165, F Hawkins Beaver Harbour NB \$35,000, CW MacLeod Fisheries Ltd Port Mouton NS \$35,000, Nepisiquit Salmon Assoc Bathurst NB \$80,500, HB Nickerson and Sons Ltd Halifax NS \$44,612, Pêcheurs Unis du Québec Gaspé Qué \$54,144, Scotia Trawlers and Equipment Ltd Lunenburg NS \$35,000, C Thibodeau Digby Co NS \$30,000, F Trask Little River NS \$30,000, United Maritime Fishermen Moncton NB \$68,120.

Contribution to biology students capable of taking instruction and working in the French language—University of Moncton, NB \$25,000—University of Moncton Moncton NB \$25,000.

Contribution towards Fisheries Development Program in PEI \$1,260,959—Atlantic Mussel Growers Co-op Ltd Montague PEI \$33,500, Integrated Aquatic Systems Ltd Hunter River PEI \$35,000, Island Metal Fabricators Ltd Charlottetown PEI \$59,000, Keeping & Mackay Ltd Murray Harbour PEI \$106,035, Murray Harbour Seafoods Ltd Murray Harbour PEI \$48,201, National Sea Products Ltd Summerside PEI \$55,806, New Horizons Ltd Summerside PEI \$51,468, PEI Arts Council Charlottetown PEI \$55,000, PEI Fishermen's Assoc Charlottetown PEI \$185,295, Prince County Shell Fishermen's Assoc Ellerslie PEI \$63,258, Souris Seafoods Ltd Souris PEI \$70,178, Usen Fisheries Ltd Souris PEI \$28,666, Wendall Graham (1981) Ltd Gasparaux PEI \$116,008.

Contribution towards Fisheries Development Program in Labrador \$210,718—Cape St Charles Fisheries Committee Cape St Charles Nfld \$31,106, English Point Fisheries Committee English Point Nfld \$34,290, Port Hope Simpson Fisheries Sandy Hook Nfld \$49,650, Square Island Fisheries Committee Square Island Nfld \$57,129.

Loebster self-enforcement \$399,974—Maritime Fishermen's Union Shediac NB \$214,974, Prince County Fishermen's Assoc Alberton PEI \$185,000.

Liabilities under the Fisheries Improvement Loans Act (Statutory) \$1,507,740

Contribution towards Fisheries Development Programs in Southeast New Brunswick \$619,973—Baie Ste Anne Co-op Ltd Baie Ste Anne NB \$66,640, Botsford Fisheries Ltd Cape Bald NB \$37,500, Buctouche Fish Market Buctouche NB \$73,000, Cape Bald Packers Ltd Cape Bald NB \$50,000, Cormier & Leblanc (1968) Ltd Cape Bald NB \$50,000, Mills Seafoods Ltd Buctouche NB \$40,000, National Sea Products Ltd Shediac NB \$41,937, Sandell Fisheries Ltd Cape Bald NB \$25,000.

Contribution towards the construction of a seawater research facility—Mount Allison University Sackville New Brunswick \$14,250

Contribution to Dalhousie University towards the cost of an international conference \$5,000

Contribution to Canadian Sealers Association \$50,000—Canadian Sealers Assoc St John's Nfld \$50,000.

Contribution to the Council of Forest Industries of British Columbia \$50,000—Council of Forest Industries Canadian Forestry Service Department of Environment Hull Que \$50,000.

Contribution to the Association of Canadian Universities for Northern Studies \$6,500

Contribution to the Fisheries Association of British Columbia for the Promotion of Export sales of Canadian Salmon \$246,996—British Columbia Seafood Exporters Vancouver BC \$246,996.

Groundfish Deficiency Payments \$90,787—Prince Rupert Fisheries Prince Rupert BC \$67,746.

Student Employment Program \$259,455

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$1,106,514,002**Department \$1,106,514,002**

INDIAN AND INUIT AFFAIRS PROGRAM \$710,386,680⁽²⁾

Indian Annuity Treaty Payments \$766,440

Grants to British Columbia Indian Bands in lieu of a per capita annuity \$300,000

Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement \$18,915,779—Chiefs of Ontario Toronto Ont \$100,000, Manitoba Indian Education Board Winnipeg Man \$34,600, Pikangikum Band Pikangikum Ont \$50,739.

Grants to individual Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment \$11,330

Grant to the Islington Band \$1,500,000—Islington Band Whitedog Ont \$1,500,000.

Social Assistance Payments to individual Indians, Inuit and non-Indians residing on Indian reserves \$47,957,973—Deer Land Band Deer Lake Ont \$92,791, Osnaburgh Band New Osnaburgh Ont \$29,972, Pikangikum Band Pikangikum Ont \$75,521.

Grants to Indian Bands, their district councils and Inuit settlements to support their administration \$14,335,996—Ahousesat Band Ahousesat BC \$44,192, Alexander Band Morinville Alta \$25,802, Alexis Band Glenevis Alta \$25,802, Anaham Band Alexis Creek BC \$33,353, Attawapiskat Band Attawapiskat Ont \$66,792, Barren Lands Band Brochet Man \$25,842, Beardsy's Band Duck Lake Sask \$41,760, Bella Bella Band Waglisla BC \$50,842, Bella Coola Band Bella Coola BC \$34,712, Bearskin Band Bearskin Lake Ont \$88,831, Beausoleil Band Penetanguishene Ont \$31,308, Berens River Band Berens River Man \$42,227, Big Cove Band Rexton NB \$43,092, Big River Band Debdon Sask \$39,099, Bigstone Cree Band Desmarais Alta \$53,865, Big Trout Lake Band Big Trout Lake Ont \$39,993, Blackfoot Band Gleichen Alta \$47,082, Blood Band Cardston Alta \$53,732, Bloodvein Band Bloodvein Man \$25,602, Buffalo River Band Dillon Sask \$25,602, Burnt Church Band Lagaceville NB \$28,462, Canoe Lake Band Canoe Narrows Sask \$25,602, Cat Lake Band Cat Lake Ont \$25,842, Chippewas of Sarnia Sarnia Ont \$31,122, Chippewas of the Thames Muncey Ont \$39,102, Churchill Band Lynn Lake Man \$29,698, Cold Lake Band Grand Centre Alta \$36,422, Constance Lake Band Calstock Ont \$25,802, Band Councils: Abitibi-winni Amos Que \$28,354, Barriere Lake Rapid Lake Que \$25,295, Betsiamites Bersimis Que \$49,222, Chisasibi Fort Georges Que \$71,590, Eastmain Eastmain Que \$32,424, Great Whale River Great Whale River Que \$32,424, Hurons De Lorette Village des Hurons Que \$46,562, Kahnawake Caughnawaga Que \$57,202, Lac Simon Louvicourt Que \$28,354, Manouane Berthier Que \$50,352, Micmacs De Maria Maria Que \$25,282, Mingan Mingan Que \$27,077, Mistassini Baie Du Poste Que \$60,327, Montagnais Du Lac St-Jean Pte-Bleue Que \$47,892, Naskapis De Schefferville Schefferville Que \$40,536, Natashquan Natashquan Que \$30,402, Nemaska Champion Lake Que \$28,301, Obedjiwan Obedjiwan Va Roberval Que \$53,997, Odanak Odanak Que \$30,602, Old Factory Old Factory Que \$48,916, Restigouche Restigouche Que \$47,892, River Desert Maniwaki Que \$43,900, Romaine Quebec Que \$33,727, Rupert House Rupert House Que \$65,408, Sept-Îles Sept-Îles Que \$58,665, Temiscaming Notre-Dame-Du-Nord Que \$25,282, Waswanipi Desmaraisville Que \$42,146, Weymontachie Sanmaur Que \$37,052, Cote Band Kamsack Sask \$43,092, Cowessess Band Broadway Sask \$43,092, Cowichan Band Duncan BC \$43,092,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Cree Band Fort Chipewyan Alta \$42,228, Cross Lake Band Cross Lake Man \$55,527, Curve Lake Band Curve Lake Ont \$28,462, Deer Lake Band Red Lake Ont \$31,747, Dene Tha' Band Chateh Alta \$53,865, Ebb and Flow Band Ebb and Flow Man \$28,462, English River Band Patuanak Sask \$28,928, Enoch Band Winterburn Alta \$28,462, Ermineskin Band Hobbema Alta \$43,092, Eskasoni Band Eskasoni NS \$44,422, Fairford Band Fairford Man \$33,782, Fishing Lake Band Wadena Sask \$25,802, Fisher River Band Koostatak Man \$43,092, Fond du Lac Band Uranium City Sask \$40,000, Fort Alexander Band Fort Alexander Man \$45,756, Fort Hope Band Geraldton Ont \$56,698, Fort Severn Band Fort Severn Ont \$25,017, Frog Lake Band Frog Lake Alta \$31,122, Garden Hill Band Island Lake Man \$58,174, Gitanaax Band Council Hazelton BC \$38,903, Gitlaxdamix Band New Aiyansh BC \$40,539, Gitwangak Band Council Kitwanga BC \$25,603, God's Lake Band God's Lake Narrows Man \$56,697, Gordon Band Punichy Sask \$43,092, Garden River Band Sault Ste Marie Ont \$31,122, Grassy Narrows Band Grassy Narrows Ont \$29,672, James Smith Band Kinistino Sask \$43,092, Hartley Bay Band Hartley Bay BC \$26,627, Iroquois of St Regis Cornwall Ont \$48,412, Islington Band Whitehog Ont \$35,790, Kahkewistahaw Band Broadview Sask \$25,802, Kasabonika Band Kasabonika Ont \$35,843, Keeseekeose Band Kamsack Sask \$25,776, Kehewin Band Bonnyville Alta \$28,462, Kettle Point Band Forest Ont \$33,782, Kincolith Band Kincolith BC \$47,374, Kispisio Band Council Hazelton BC \$32,552, Kitamaat Kitamaat BC \$36,442, Kitkatla Kitkatla BC \$43,917, Kitegukia Band Council South Hazelton BC \$25,603, Lac La Hache Band Wollaston Lake Sask \$26,300, Lac La Ronge Band Lac La Ronge Sask \$54,600, Lac Seul Band Lac Seul Ont \$58,174, Lakalzap Greenville BC \$37,350, Lake Babine Band Burns Lake BC \$45,553, Lake Manitoba Band Vogar Man \$28,462, Lake St Martin Band Gypsumville Man \$31,122, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$171,027, Little Grand Rapids Band Little Grand Rapids Man \$45,606, Little Pine Band Paynton Sask \$31,122, Little Red River Band Fox Lake Alta \$53,865, Long Lake #58 Band Longlac Ont \$25,802, Long Plain Band Edwin Man \$39,102, Louis Bull Band Hobbema Alta \$25,802, Lytton Band Lytton BC \$36,442, Mathias Colomb Band Pukatawagan Man \$56,379, Masset Masset BC \$44,967, Mistawis Band Leask Sask \$31,120, Mohawk Bay of Quinte Band Deseronto Ont \$45,752, Montreal Lake Band Montreal Lake Sask \$43,092, Moose Band Moose Factory Ont \$49,555, Moosomin Band Cochin Sask \$25,802, Moricetown Band Council Smithers BC \$35,578, Muskeg Lake Band Leask Sask \$25,800, Muskrat Dam Band Pickle Lake Ont \$26,534, Muskowekan Band Lestock Sask \$28,454, Mt Currie Band Mt Currie BC \$39,102, Nanaimo Band Nanaimo BC \$25,802, Necoslie Band Ft St James BC \$32,731, Nelson House Band Nelson House Man \$51,085, New Credit Band Hagersville Ont \$25,802, New Post Band Cochrane Ont \$52,640, Nimpkish Band Alert Bay BC \$37,872, Nipissing Band Sturgeon Falls Ont \$25,802, North Caribou Weagamow Lake Ont \$33,556, Northlands Band Lac Brochet Man \$29,699, North Spirit Lake Cochenour Ont \$25,017, Norway House Band Norway House Man \$57,190, Nut Lake Band Rose Valley Sask \$39,100, Okanagan Band Vernon BC \$31,122, Oneidas of the Thames Southwold Ont \$45,752, Onion Lake Band Lloydminster Sask \$43,092, Ontario Regional Liaison Council Toronto Ont \$278,399, Osnaburgh New Osnaburgh Ont \$38,849, Oxford House Band Oxford House Man \$56,698, Paul Band Duffield Alta \$31,122, Pasqua Band Fort Qu'Appelle Sask \$28,462, Peepeekisis Band Balcarres Sask \$36,442, Peguis Band Hodgson Man \$45,752, Peigan Band Stand Off Alta \$44,422, Peter Ballantyne Band Pelican Narrows Sask \$58,400, Piapot Band Cupar Sask \$31,122, Pikangikum Pikangikum Ont \$48,984, Pine Creek Band Camperville Man \$28,462, Poorman Band Quinton Sask \$39,102, Poplar River Band Neginnan Man \$28,927, Port Simpson Port Simpson BC \$49,555, Poundmaker Band Cut Knife Sask \$25,802, Red Earth Band Carrot River Sask \$25,300, Red Sucker Lake Band Red Sucker Lake Man

\$25,843, Roseau River Band Ginew Man \$33,782, Sachigo Lake Sachigo Lake Ont \$45,385, Saddle Lake Band No 125 Saddle Lake Alta \$45,752, Sakimay Band Grenfell Sask \$25,802, Samson Band Hobbema Alta \$45,752, Sandy Bay Band Marius Man \$44,422, Sandy Lake Band Favourable Lake Ont \$62,483, Sandy Lake Band Shell Lake Sask \$41,761, Sarcee Band Calgary Alta \$25,802, Sechelt Band Sechelt BC \$25,802, Shamattawa Band Shamattawa Man \$37,413, Shoal River Band Pelican Rapids Man \$29,672, Shubenacadie Band Shubenacadie NS \$36,442, Sioux Valley Band Grisolw Man \$36,442, Six Nations Band Ohsweken Ont \$64,370, Six Nations Traditional Hereditary Chiefs of Oka Oka Qué \$35,922, Spanish River Band Massey Ont \$39,102, Split Lake Band Split Lake Man \$52,203, Squamish Band North Vancouver BC \$43,092, St Theresa Point Band St Theresa Point Man \$58,174, Standing Buffalo Band Fort Qu'Appelle Sask \$25,802, Stoney Band Morley Alta \$44,422, Stony Rapids Band Black Lake Sask \$36,000, Stuart Tremblor Band Ft St James BC \$38,903, Sturgeon Lake Band Spruce Home Sask \$36,442, Summer Beaver Band Pickle Lake Ont \$26,533, Sweetgrass Band Gallivan Sask \$28,462, Tahltan Tahltan BC \$27,650, The Pas Band The Pas Man \$49,556, Thunderchild Band Turtleford Sask \$33,782, Walpole Island Wallaceburg Ont \$44,422, Wapeka Angling Lake Ont \$25,017, Wasagamach Band Wasagamach Man \$37,683, Waterhen Lake Band Waterhen Lake Sask \$32,731, Waywayseecappo Band Rosburn Man \$33,872, Webequie Band Webequie Ont \$35,843, West Bay Band Excelsior Ont \$36,442, Whelall Area Council Alert Bay BC \$55,226, White Bear Band Carlyle Sask \$43,092, Whitefish Lake Band No 128 Goodfish Lake Alta \$36,442, Wikwemikong Band Wikwemikong Ont \$47,082, Winisk Band Winisk Ont \$26,388, Wunnummin Wunnummin Lake Ont \$27,624, York Factory Band Ilford Man \$29,699, Tobique Band Perth-Andover NB \$31,122.

*Contributions to Indian Bands for land selection \$1,160,481—*Beardy's Band Duck Lake Sask \$39,100, Blood Indian Band Stand Off Alta \$107,500, Cowichan Band Duncan BC \$50,000, One Arrow Band Batoche Sask \$26,102, Peguis Band Hodgson Man \$28,250, Peter Ballantyne Band Pelican Narrows Sask \$85,000, Red Pheasant Band Cando Sask \$51,000.

*Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador \$5,914,408—*Newfoundland Exchequer Account St John's Nfld \$5,914,408.

*Contributions to Indian Bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities—Services \$141,634,238—*Abegweit Band Cornwall PEI \$151,525, Adams Lake Band Chase BC \$203,374, Afton Band Afton NS \$71,554, Ahousat Band Ahousat BC \$197,225, Aklavik Band Council Aklavik NWT \$26,785, Alderville Band Roseneath Ont \$86,762, Alexander Band Morinville Alta \$437,322, Alexis Band Gleneville Alta \$109,314, Anderson Lake Band D'Arcy BC \$46,721, Anspayxaw School Society Hazelton BC \$449,037, Arctic Red River Council Arctic Red River NWT \$26,785, Attawapiskat Attawapiskat Ont \$175,128, Avataq Cultural Institute Inukjuak Que \$135,731, Batchewana Band Sault Ste Marie Ont \$353,061, Beardy's Band Duck Lake Sask \$426,736, Beaver Lake Band Lac La Biche Alta \$262,090, Bella Bella Community Society Waglisla BC \$2,076,694, Bella Coola Band Bella Coola BC \$612,575, Berens River Band Berens River Man \$30,509, Big Cove Indian Band Rexton NB \$38,865, Big Island Morson Ont \$95,724, Birdtail Sioux Band Beulah Man \$279,287, Bigstone Education Authority Desmarais Alta \$376,828, Blackfoot Band Gleichen Alta \$105,210, Blood Band Cardston Alta \$166,102, Bloodvein Band Bloodvein Man \$92,743, Blue Quills Native Education Council St Paul Alta \$1,900,237, British Columbia Indian Economic Development Co-operation Vancouver BC \$145,000, Brokenhead Band Scantbury Man \$183,349, Buffalo River Band Dillon Sask \$85,233, Campbell River Band Campbell River

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

BC \$54,900, Canoe Lake Band Canoe Narrows Sask \$132,817, Cape Mudge Band Quathiasi Cove BC \$110,650, Caribou Tribal Council Williams Lake BC \$80,191, Carry The Kettle Band Sinaluta Sask \$45,136, Champagne/Aishihik Band Champagne YT \$31,435, Chapel Island Band St Peter's NS \$267,346, Chapleau Ojibway Band Moosonee Ont \$30,813, Chehalis Band Agassiz BC \$584,177, Chemainus Band Ladysmith BC \$112,000, Chemawawin Band Easterville Man \$621,765, Chippewas of Sarnia Sarnia Ont \$40,267, Chippewas of the Thames Muncey Ont \$36,036, Clayoquot Band Tofino BC \$101,450, Cold Lake Band Grand Centre Alta \$59,850, Coldwater Band Merritt BC \$180,820, Comox Band Courtenay BC \$40,200, Comite De Coor Atikamekwipi Manouane Que \$52,737, Band Councils: Abitibi-winni Amos Que \$576,825, Barriere Lake Rapid Lake Que \$71,478, Betsiamites Bersimis Que \$2,452,881, Hurons De Lorette Village Des Hurons Que \$830,791, Kahnawake Caughnawaga Que \$1,568,242, Lac Simon Louvicourt Que \$135,724, La Romaine La Romaine Que \$27,226, Longue Pointe Winway River Que \$200,735, Manouane Berthier Que \$266,123, Micmacs De Maria Maria Que \$172,861, Mingan Mingan Que \$75,277, Montagnais De Schefferville Schefferville Que \$194,232, Montagnais Du Lac St-Jean Pte-Bleue Que \$3,711,679, Montagnais Les Escumains Les Escumains Que \$187,164, Naskapis De Schefferville Schefferville Que \$78,005, Natashquan Natashquan Que \$76,463, Obedjiwan Obedjiwan via Roberval Que \$225,033, Odanak Odanak Que \$123,633, Restigouche Restigouche Que \$1,403,053, River Desert Maniwaki Que \$1,34,865, Sept-les Maloitenan Sept-les Que \$2,524,353, Témiscaming Notre-Dame Du Nord Que \$41,828, Weymontachie Sanmaur Que \$162,673, Constance Lake Calstock Ont \$856,811, Cook's Ferry Band Merritt BC \$85,065, Coqualeetza Cultural Centre Sardis BC \$143,787, Coqualeetza Education Training Sardis BC \$257,818, Cote Band Kamsack Sask \$259,244, Couchiching Fort Frances Ont \$944,629, Cowessess Band Broadview Sask \$116,189, Cowichan Band Duncan BC \$578,285, Crane River Band Crane River Man \$140,170, Cree Band Fort Chipewyan Alta \$114,500, Cree Regional Authority and Cree Cultural Educational Centre Val D'Or Que \$201,600, Cross Lake Band Cross Lake Man \$299,642, Cumberland House Band Cumberland House Sask \$162,324, Curve Lake Band Council Peterborough Ont \$26,727, Curve Lake Curve Lake Ont \$584,584 Dakota Ojibway Tribal Council Brandon Man \$1,297,423, Dakota Plains Band Edwin Man \$166,221, Dakota Tipi Band Portage La Prairie Man \$78,153, Dalhousie University Halifax NS \$51,172, Dauphin River Band Gypsumville Man \$128,596, Dawson Band Dawson City YT \$26,210, Desolation Sound Tribal Council Powell River BC \$163,653, Dogrib Rae Band Council Dogrib Rae NWT \$43,836, Dokis Band Monetville Ont \$191,644, Eagle Lake Band Eagle Lake Ont \$263,110, Ebb and Flow Band Ebb and Flow Man \$167,677, English River Band Patuanak Sask \$158,681, Enoch Band Winterburn Alta \$112,223, Ermineskin Band Hobbema Alta \$36,025, Eskasoni Band Eskasoni NS \$1,584,705, Fairford Band Fairford Man \$1,002,477, Federation of Saskatchewan Indians Saskatoon Sask \$193,000, Fisher River Band Kooatastak Man \$377,525, Fitz/Smith Band Council Fort Smith NWT \$27,078, Flying Dust Band Meadow Lake Sask \$348,695, Fond Du Lac Band Uranium City Sask \$76,833, Fort Albany Moosonee Ont \$113,621, Fort Hope Geraldton Ont \$708,331, Fort Franklin Band Council Fort Franklin NWT \$38,356, Fort Good Hope Dene Community Council Fort Good Hope NWT \$34,499, Fort Liard Band Council Fort Liard NWT \$34,499, Fort McPherson Band Council Fort McPherson NWT \$46,070, Fort Norman Band Council Fort Norman NWT \$26,785, Fort Providence Band Council Fort Providence NWT \$39,633, Fort Resolution Band Council Fort Resolution NWT \$27,078, Fort Simpson Band Council Fort Simpson NWT \$40,378, Fort Williams Thunder Bay Ont \$354,000, Fountain Band Lillooet BC \$114,225, Four Band (Pigeon Lake) Hobbema Alta \$157,882, Four Nations Confederacy Winnipeg Man \$50,000, Fraser Lake Fort Fraser BC \$130,598, Frog Lake Band Frog Lake Alta

\$245,353, Ft Nelson Indian Band Ft Nelson BC \$57,585, Garden Hill Band Island Lake Man \$246,242, Garden River Band Sault Ste Marie Ont \$1,092,009, Georgina Island Sutton West Ont \$109,062, Gibson Band Bala Ont \$79,774, Gitanmaax Band Council Hazelton BC \$227,302, Gitksan Carrier Tribal Council Hazelton BC \$160,994, Gitlakdamix New Aiyansh BC \$335,730, Gitseukla Native Education Society South Hazelton BC \$199,631, Gitwagank Band Council Kitwanga BC \$89,370, Glen Vowell Band Council Hazelton BC \$37,430, God's Lake Band God's Lake Narrows Man \$184,290, God's River Band God's River Man \$63,505, Golden Lake Golden Lake Ont \$358,967, Gordon Band Punichy Sask \$168,852, Grand Rapids Band Grand Rapids Man \$473,280, Grassy Narrows Band Grassy Narrows Ont \$78,586, Hagwilget Band Council New Hazelton BC \$115,670, Hartley Bay Band Hartley Bay BC \$79,490, Heiltsuk Band Waglisla BC \$45,989, Heron Bay Heron Bay Ont \$259,679, Hesquiatt Band Tofino BC \$105,700, Hiawatha Keene Ont \$110,566, Hollow Water Band Wanipigow Man \$585,742, Hope Band Hope BC \$30,531, Ingenika Band Ingenika Point BC \$94,283, Institut Educatif et Culturel Atikamek-Montagnais Village Des Hurons Que \$256,470, Interlake Resource Development Council Ashern Man \$776,214, Inuvik Dene Band Council Inuvik NWT \$26,785, Iskut Iskut BC \$30,842, Island Lake Band Loo Lake Sask \$185,892, Islington Band Whitedog Ont \$110,196, Jackhead Band Dallas Man \$223,036, James Smith Band Kinistino Sask \$896,758, John Smith Band Birch Hills Sask \$308,535, Joseph Bighead Band Pierceland Sask \$87,514, Kanawake Indian Band Kanawake Que \$147,755, Kahkewistahaw Band Broadview Sask \$147,183, Kamloops Band Kamloops BC \$141,023, Kashchewan Kashchewan Ont \$113,599, Keesekeoose Band Kamsack Sask \$176,657, Keesekeowenin Band Elphinstone Man \$197,862, Keewatin Tribal Council Thompson Man \$1,434,166, Kehewin Bonnyville Alta \$674,916, Key Band Norquay Sask \$38,494, Kinistino Band Chagoneg Sask \$338,109, Kitamaat Kitamaat BC \$211,511, Kitasoo Band Klemtu BC \$549,202, Kitkatla Kitkatla BC \$112,480, Kitwancool Band Council Kitwanga BC \$214,831, Lake of the Woods Ojibway Cultural Centre Kenora Ont \$68,780, Kootenay Indian Area Council Cranbrook BC \$86,453, Kwakiutl Band Port Hardy BC \$55,300, Kwanlin Inn Band Whitehorse YT \$36,692, Kyuquot Band Kyuquot BC \$26,795, La Bande Du Lac Simon Comté Villeneuve Qué \$44,449, Lac La Croix Fort Frances Ont \$11,899, Lac La Ronge Band Lac La Ronge Sask \$1,706,170, Lakalzap Greenville BC \$73,762, Lake Babine Band Burns Lake BC \$711,636, Lake Manitoba Band Vogar Man \$706,686, Lake St Martin Band Lake St Martin Man \$126,468, Lennox Island Band Lennox Island PEI \$121,902, Les Hurons De Lorette Band Village-Des-Hurons Que \$36,663, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$4,576,323, Liard Band Watson Lake YT \$36,692, Lillooet District Tribal Council Lillooet BC \$277,376, Little Grand Rapids Little Grand Rapids Man \$114,436, Little Pine Band Paynton Sask \$279,826, Little Salmon Carmacks Band Carmacks YT \$27,210, Little Saskatchewan Band Gypsumville Man \$120,640, Little Shuswap Band Chase BC \$44,892, Long Lake #8 Longlac Ont \$454,008, Long Lake #77 Longlac Ont \$192,120, Long Plain Band Edwin Man \$648,772, Lower Kootenay Band Creston BC \$101,713, Lower Nicola Band Merritt BC \$271,230, Lower Similkameen Band Keremeos BC \$137,530, Lytton Band Lytton BC \$556,565, Magnetawan Band Britt Ont \$51,704, Makwa Sahgaiechan Band Loon Lake Sask \$639,384, Manitoba Indian Cultural Education Winnipeg Man \$312,447, Manitoba Indian Education Association Winnipeg Man \$224,658, Manitoba Indian Student Counsel Centre Winnipeg Man \$1,179,250, Marieval Community Education Centre Yorkton Sask \$1,547,030, Maskwachees Cultural College Hobbema Alta \$139,332, Masset Band Masset BC \$202,887, Mathias Colomb Band Pukatawagan Man \$59,458, Mattagami Band Gogama Ont \$159,002, Mayo Band Mayo YT \$27,210, Meadow Lake District Chiefs Joint Venture Meadow Lake Sask \$971,365, Membertou Band Sydney NS \$134,301, Metlakatla Metlakatla

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

BC \$27,460, Michipicoten Band Wawa Ont \$44,836, Micmac Assoc of Cultural Studies Sydney NS \$206,751, Millbrook Band Truro NS \$151,336, Mississauga Band Blind River Ont \$372,473, Mistawasis Band Leask Sask \$746,703, Mobert Mobert Ont \$111,000, Mohawks Bay of Quinte Deseronto Ont \$487,772, Montreal Lake Band Montreal Lake Sask \$729,914, Moose Lake Band Moose Lake Man \$558,643, Moose Band Moose Factory Ont \$1,305,341, Moose Woods Band Saskatoon Sask \$120,755, Moosomin Band Cochin Sask \$284,361, Moricetown Band Council Smithers BC \$700,092, Mosquito Band Cando Sask \$249,020, Mount Currie Band Mount Currie BC \$1,125,359, Mowachaht Band Gold River BC \$34,600, Muscowetung Band Edenwold Sask \$32,453, Muskeg Lake Band Leask Sask \$474,358, Muskowequan Education Centre Lestock Sask \$1,142,140, Musqueam Band Vancouver BC \$260,946, Naicatchewenin Devlin Ont \$348,318, Nanaimo Band Nanaimo BC \$127,888, Nanoose Band Lantzville BC \$28,360, Necoslie Band Ft St James BC \$448,390, Nelson House Education Authority Nelson House Man \$1,185,968, Neskaillith Band Chase BC \$84,952, Nicickousemenecaning Fort Frances Ont \$363,475, Nipissing Band Sturgeon Falls Ont \$490,555, Nicola Valley Indian District Merritt BC \$38,861, Nikanet Band Maple Creek Sask \$26,510, Nimpkish Band Alert Bay BC \$498,321, Ninastako Centre Cardston Alta \$173,744, Nitinaht Band Port Alberni BC \$80,800, Nootkaht Band Merritt BC \$90,410, North Battleford District Chiefs North Battleford Sask \$246,166, North Thompson Band Barriere BC \$88,571, Norway House Band Norway House Man \$114,578, Northwest Angle #33 Band Angle Inlet Minn USA \$46,667, Northwest Angle #37 Band Oak Island Minn USA \$96,273, Nova Scotia Teacher's College Truro NS \$73,087, Nut Lake Band Rose Valley Sask \$210,286, Oak Lake Sioux Band Pipestone Man \$330,657, Ochapowace Band Broadview Sask \$99,731, O'Chiese Band Rocky Mountain House Alta \$45,876, Ojibway Cultural Foundation West Bay Ont \$227,895, Ojibway & Cree Cultural Timmins Ont \$406,492, Oka Cultural Centre or Indian Band Oka Qué \$132,141, Okanagan Band Vernon BC \$427,624, Okanagan Tribal Council Penticton BC \$80,000, Old Crow Band Old Crow Yt \$31,712, Oldman River Cultural Centre Brocket Alta \$63,683, Old Sun Community College Cultural Centre Gleichen Alta \$409,900, Old Sun Society Gleichen Alta \$123,697, Onake Corporation Nai Cornwall Island Ont \$275,721, One Arrow Band Batoche Sask \$279,650, Onegaming Nestor Falls Ont \$400,248, Onion Lake Band Lloydminster Sask \$1,831,253, Opetchesaht Band Port Alberni BC \$38,700, Osoyoos Band Oliver BC \$107,323, Oxford House Band Oxford House Man \$126,491, Pasqua Band Fort Qu'Appelle Sask \$61,506, Paul Band Duffield Alta \$96,529, Pavilion Band Cache Creek BC \$95,992, Peeckekis Band Balmores Sask \$361,230, Peguis Band Hodgson Man \$2,566,977, Peigan Band Stand Off Alta \$556,215, Pelican Lake Band Leville Sask \$38,900, Penelakut Band Chemainus BC \$66,500, Penticton Band Penticton BC \$84,771, Peter Ballantyne Band Pelican Narrows Sask \$2,056,497, Peters Band Hope BC \$35,956, Piapot Band Cupar Sask \$217,592, Picot Landing Band Trenton NS \$102,549, Pine Creek Band Camperville Man \$110,870, Poorman Band Quinton Sask \$785,078, Port Simpson Port Simpson BC \$404,800, Portage La Loche Band La Loche Sask \$94,454, Poundmaker Band Cut Knife Sask \$413,591, Qu'Appelle Indian Residential School Lebret Sask \$1,968,790, Quatsino Band Coal Harbour BC \$45,300, Rainy River Emo Ont \$637,453, Rat Patrol Band Kenora Ont \$55,719, Red Earth Band Carrot River Sask \$445,460, Red Earth/Shoal Lake Education Authority Carrot River Sask \$654,570, Red Pheasant Band Cando Sask \$250,482, Red Sucker Lake Band Red Sucker Lake Man \$57,632, Restigouche Indian Band Restigouche Qué \$35,074, River Desert Indian Band & Cultural Centre Maniwaki Qué \$142,507, Rocky Boy MacDiarmid Ont \$242,524, Rolling River Band Erickson Man \$104,761, Roseau River Education Authority Ginev Man \$757,194, Ross River Band Ross River Yt \$27,210, Saanich Indian School Board Brentwood Bay BC \$282,468, Saddle Lake

Indian Band Saddle Lake Alta \$97,206, Saddle Lake Band No 125 Saddle Lake Alta \$1,190,730, Sagkeeng Education Authority Fort Alexander Man \$2,377,398, Sakimay Band Grenfell Sask \$73,519, Sandy Bay Education Authority Marius Man \$1,490,698, Sandy Lake Band Shell Lake Sask \$25,364, Sarcee Band Calgary Alta \$214,652, Saskatchewan Indian Cultural College Saskatoon Sask \$1,420,064, Saskatoon District Chiefs Saskatoon Sask \$764,500, Saulteaux Band Cochin Sask \$357,043, Scowit Band Lake Errock BC \$85,055, Seabird Band Agassiz BC \$406,962, Sechelt Band Sechelt BC \$202,187, Seine River Mine Centre Ont \$448,314, Seton Lake Shalalth BC \$53,601, Shackan Band Merritt BC \$90,410, Shamattawa Band Shamattawa Man \$43,180, Shawanaga Band Nobel Ont \$72,079, Shegiandah Band Shegiandah Ont \$80,022, Sheshaht Band Port Alberni BC \$172,500, Sheshegan Band Sheshegan Ont \$84,800, Shoal Lake Band Carrot River Sask \$357,505, Shoal River Band Pelican Rapids Man \$693,215, Shoal Lake #39 Band Kejick Ont \$243,146, Shoal Lake #40 Band Kejick Ont \$104,817, Shubenacadie Band Shubenacadie NS \$221,117, Shuswap Band Invermere BC \$42,982, Sioux Valley Education Board Griswold Man \$995,124, Siska Band Lytton BC \$36,343, Six Nations Band Council Ohsweken Ont \$684,247, Six Nations Traditional Hereditary Chiefs Oka Qué \$137,029, Skidegate Skidegate BC \$28,592, Skwah Band Chilliwack BC \$65,506, Sliammon Band Powell River BC \$118,122, Snowdrift Band Council Lostel K'e Snowdrift NWT \$32,424, Southeast Resource Development Council Winnipeg Man \$570,020, Southeast Tribal School Division Inc Winnipeg Man \$1,641,683, Spallumcheen Band Enderby BC \$228,201, Spanish River Band Massey Ont \$1,147,357, Split Lake Band Split Lake Man \$55,146, Squamish Band North Vancouver BC \$280,896, St Regis Band Cornwall Ont \$1,384,122, St Theresa Point Band St Theresa Point Man \$390,909, Standing Buffalo Band Fort Qu'Appelle Sask \$74,952, Starblanket Band Balmores Sask \$87,977, Stoney Band Morley Alta \$429,972, Stony Creek Band Vanderhoof BC \$248,372, Stoney Indian Band Morley Alta \$60,392, Stony Rapids Band Black Lake Sask \$100,422, Stuart Trembleur Band Ft St James BC \$629,999, Sturgeon Lake Band Spruce House Sask \$988,990, Sucker Creek Band Little Current Ont \$201,742, Sunchild Band Rocky Mountain House Alta \$48,823, Swampy Cree Tribal Council The Pas Man \$62,418, Swan Lake Band Swan Lake Man \$348,007, Sweetgrass Band Gallivan Sask \$552,301, Tahltan Band Tahltan BC \$40,375, Takla Lake Band Takla Landing BC \$119,630, Temagami Band Temagami Ont \$180,147, Teslin Band Teslin Yt \$26,712, The Pas Native Education Dept The Pas Man \$1,814,900, Thunderchild Band Turtleford Sask \$738,874, Toquaht Band Ulelele BC \$25,100, Tsawataineuk Band Kingcome Inlet BC \$93,050, Tsulquate Band Port Hardy BC \$220,100, Turnor Lake Band Turnor Lake Sask \$258,766, U'mista Cultural Society Alert Bay BC \$45,135, University of British Columbia Vancouver BC \$202,500, University of New Brunswick Fredericton NB \$285,220, Upper Nicola Band Merritt BC \$271,230, Urban Indian Education Society Vancouver BC \$106,836, Valley River Band Shortdale Man \$262,176, Wabigoon Band Dinorwic Ont \$49,125, Webequie Nakina Ont \$227,300, Wagmatcook Band Baddeck NS \$165,480, Wahpeton Band Prince Albert Sask \$1,352,192, Wasagamack Band Wasagamack Man \$103,057, Waterhen Band Skowanan Man \$387,473, Waterhen Lake Band Waterhen Lake Sask \$193,935, Waywayseccappo Education Authority Rossburn Man \$774,191, Westbank Band Westbank BC \$112,476, West Bay Band Excelsior Ont \$1,109,556, West Region Tribal Council Dauphin Man \$449,405, Whitefish Bay Band Pawitit Ont \$629,354, Whitefish Lake Band Naughton Ont \$196,315, Whitefish River Band Birch Island Ont \$511,364, Whitefish Lake Band No 128 Goodfish Lake Alta \$52,500, Whycocomagh Band Whycocomagh NS \$169,993, Wikwemikong Wikwemikong Ont \$508,157, Winisk Winisk Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$33,847, Wrigley Band Council Wrigley NWT \$26,785, Yellowknife "B" Band Council Yellowknife NWT \$37,053, York Factory Band Ilford Man \$39,038, Yukon Indian Cultural Education Society Whitehorse YT \$81,590.

*Contributions to Indian Bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities—Capital \$30,378,895—*Afton Band Afton NS \$32,303, Alexis Creek Band Chilanko Forks BC \$155,235, Alkali Lake Band Alkali Lake BC \$538,965, Anaham Band Alexis Creek BC \$260,125, Beausoleil Band Penetanguishene Ont \$313,267, Beaver Lake Band Lac La Biche Alta \$1,054,565, Bigstone Education Authority Desmarais Alta \$25,000, Blood Band Cardston Alta \$35,000, Blue Quills Native Education Council St Paul Alta \$81,363, Canim Lake Band 100 Mile House BC \$496,302, Canoe Creek Band Dog Creek BC \$100,550, Cariboo Tribal Council/CIETC Williams Lake BC \$347,197, Chehalis Band Agassiz BC \$740,000, Chippewas of Nawash Wiarton Ont \$320,096, Chippewas of Rama Rama Ont \$343,876, Chippewas of Sarnia Sarnia Ont \$32,432, Chippewas of the Thames Munciey Ont \$41,000, Combined Schools Committee Kahnawake Que \$285,000, School Board: Lac Temiscaming Ville Marie Que \$480,800, De Val D'Or Val D'Or Que \$210,000, Band Councils: Betsiamitis Bersimis Que \$149,866, Hurons De Lorette Village Des Hurons Que \$41,000, Kahnawake Caughnawaga Que \$1,385,830, Kipawa Temiscaming Que \$34,000, Longue Pointe Winway River via Laforce Que \$30,000, Montagnais Du Lac St-Jean Pte-Bleue Que \$101,063, Natashquan Natashquan Que \$148,000, River Desert Maniwaki Que \$108,000, Sept-Îles Sept-Îles Que \$61,000, Temiscaming Notre-Dame-du-Nord Que \$29,700, Council for Yukon Indian Whitehorse YT \$41,400, County of St Paul No 19 St Paul Alta \$458,317, Dakota Ojibway Tribal Council Brandon Man \$267,525, Eskasoni Band Eskasoni NS \$467,825, Fairford Band Fairford Man \$33,896, Frontier School Division Winnipeg Man \$863,671, Georgian Bay Tribal Council Midland Ont \$154,580, Georgina Island Sutton West Ont \$38,500, God's Lake Band God's Lake Narrows Man \$363,746, Henvey Inlet Band Pickerel Ont \$75,375, Interlake Reserves Tribal Council Ashern Man \$238,919, Jackhead Band Dallas Man \$38,839, Kewatin Tribal Council Thompson Man \$423,396, Kish-Ke-Me-Qua School Board Edwin Man \$204,562, Kluskus Band Kluskus Village BC \$26,408, Kwanlin Dyn Band Whitehorse YT \$61,555, Lac La Croix Fort Frances Ont \$53,000, Lac La Ronge Band Lac La Ronge Sask \$483,000, Lake Manitoba Band Vogar Man \$27,293, Lennox Island Band Lennox Island PEI \$24,793, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$65,194, Liard Band Watson Lake YT \$32,831, Little Grand Rapids Band Little Grand Rapids Man \$75,000, Little Saskatchewan Band Gypsumville Man \$33,319, Manitoba Indian Education Association Inc Winnipeg Man \$101,946, Manitoba Indian Student Counselling Centre Winnipeg Man \$324,218, Province of Manitoba Winnipeg Man \$1,750,328, Marieval Community Education Centre Yorkton Sask \$38,800, Mayo Band Mayo YT \$56,415, Meadow Lake District Chiefs Joint Venture Meadow Lake Sask \$345,000, Membertou Band Sydney NS \$56,660, Montreal Lake Band Montreal Lake Sask \$1,062,667, Moose Deer Point Mactier Ont \$123,560, Muskowekan Education Centre Lestock Sask \$120,000, Nelson House Education Authority Nelson House Man \$65,966, Nemaiah Valley Band Nemaiah Valley BC \$63,297, Nipissing University College Nipissing Ont \$58,985, Northern Nishnawbe Education Council Sioux Lookout Ont \$3,298,879, Northland School Division No 61 Peace River Alta \$2,331,492, Northlands Band Lac Brochet Man \$140,000, Oak Lake Sioux Band Pipestone Man \$49,900, Onewaming Nestor Falls Ont \$98,600, Onion Lake Band Lloydminster Sask \$32,500, Oxford House Band Oxford House Man \$62,537, Parry Island Parry Sound Ont \$313,510, Peguis Band Hodgson Man \$223,400, Pine Creek Band Camperville Man \$37,648, Poorman Band Quinton Sask \$304,500, Poundmaker Band Cut Knife Sask \$303,500,

Qu'Appelle Indian Residential School Lebrét Sask \$248,300, Red Earth Band Carrot River Sask \$38,000, Roseau River Education Authority Gnew Man \$91,000, Ross River Band Ross River YT \$73,385, Sagkeeng Education Authority Fort Alexander Man \$258,750, Sandy Bay Band Marius Man \$58,006, Saskatoon District Chiefs Saskatoon Sask \$48,900, Saugeen Band Southampton Ont \$497,576, Saulteaux Band Cochin Sask \$38,571, Sioux Valley Education Authority Griswold Man \$90,244, Six Nations Traditional Hereditary Chiefs Oka Que \$70,459, Soda Creek Band Soda Creek BC \$28,307, Southeast Resource Development Council Winnipeg Man \$151,689, Southeast Tribal Division for Schools Inc Winnipeg Man \$877,546, St Regis Band Cornwall Ont \$37,000, St Theresa Point Band St Theresa Point Man \$129,245, Stone Band Hanceville BC \$151,631, Stuart Trembleur Band Ft St James BC \$26,400, Teslin Band Teslin YT \$31,087, Thunderchild Band Turtleford Sask \$150,000, Témiscaming Temiscaming Que \$259,100, Toosey Band Riske Creek BC \$35,857, Treasurer of Ontario Toronto Ont \$25,446, Ulkatcho Band Unahim BC \$229,437, United Native Nations Local 143 Good Hope BC \$28,884, Wagmatcook Band Baddeck NS \$65,000, Waterhen Band Skownan Man \$104,204, Waywayseecappo Band Rossburn Man \$105,749, Waywayseecappo Education Authority Rossburn Man \$1,161,154, West Parry Sound Parry Sound Ont \$90,016, West Region Tribal Council Dauphin Man \$93,459, Whitefish River Band Birch Island Ont \$33,000, Williams Lake Band Williams Lake BC \$66,346.

*Contributions to Indian Bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities—Maintenance and operation \$16,060,172—*Ahousat Band Ahousat BC \$72,000, Alexander Band Morinville Alta \$53,852, Anspaxayach School Society Hazelton BC \$50,000, Attawapiskat Attawapiskat Ont \$456,759, Bearskin Lake Bearskin Lake Ont \$75,281, Beaver Lake Band Lac La Biche Alta \$35,113, Bella Bella Community Society Waglisla BC \$280,000, Bella Coola Band Bella Coola BC \$81,600, Big Cove Band Rexton NB \$174,731, Blood Band Cardston Alta \$65,200, Bloodvein Band Bloodvein Man \$75,114, Blue Quills Native Educational Council St Paul Alta \$227,100, Big Trout Lake Big Trout Lake Ont \$338,328, Burnt Church Band Lagaveville NB \$505,444, Cat Lake Cat Lake Ont \$40,356, Chehalis Band Agassiz BC \$57,442, Chemawamin Band Easterville Man \$81,630, Chippewas of Sarnia Sarnia Ont \$247,470, Chippewas of the Thames Munciey Ont \$371,077, Band Councils: Betsiamitis Bersimis Qué \$159,704, Hurons De Lorette Village Des Hurons Qué \$39,957, Kahnawake Caughnawaga Qué \$164,098, Manouane Berthier Qué \$64,460, Montagnais Lac St-Jean Pte-Bleue Qué \$34,316, Obedjiwan Obedjiwan via Roberval Qué \$78,765, River Désert Maniwaki Qué \$112,533, Sept-Îles Maliotenan Sept-Îles Qué \$244,744, Weymontachie Sanmaru Qué \$29,789, Constance Lake Calstock Ont \$28,400, Curve Lake Curve Lake Ont \$61,709, Dauphin River Band Gypsumville Man \$37,494, Eel Ground Band Newcastle NB \$98,324, Eel River Band Dalhousie NB \$48,189, Eskasoni Band Eskasoni NS \$70,558, Fairford Band Fairford Man \$99,031, Fisher River Band Koostatak Man \$211,867, Fort Albany Moosonee Ont \$66,583, Fort Hope Geraldton Ont \$193,100, Fort Severn Fort Severn Ont \$66,898, Frog Lake Band Frog Lake Alta \$31,500, Gitsegukla Native Education Society South Hazelton BC \$33,600, Grassy Narrows Band Grassy Narrows Ont \$77,326, Indian Island Rexton NB \$36,369, Ingenika Band Ingenika Point BC \$47,524, Interlake Reserves Development Council Ashern Man \$71,911, Iroquois of St Regis Cornwall Ont \$344,562, Islington Band White Dog Ont \$141,500, Jackhead Band Dallas Man \$56,945, James Smith Band Kinistino Sask \$117,600, Kasabonika Lake Kasabonika Lake Ont \$81,386, Kashechewan Kashechewan Ont \$88,245, Kewehin Band Bonnyville Alta \$110,000, Kettle Point Forest Ont \$111,042, Kingfisher Lake Kingfisher Lake Ont \$46,019, Kingsclear Band Fredericton NB \$145,061, Kish-Ke-Me-Qua School Board Edwin Man \$72,981, Kitasoo Band Klemtu BC \$136,640,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Lac La Croix Fort Frances Ont \$206,287, Lac La Ronge Band Lac La Ronge Sask \$318,274, Lake Manitoba Band Vigar Man \$152,756, Lake St Martin Band Lake St Martin Man \$42,496, Little Saskatchewan Band Gypsumville Man \$31,912, Meadow Lake District Chiefs Joint Venture Meadow Lake Sask \$28,600, Mohawk Bay of Quinte Deseronto Ont \$99,362, Montreal Lake Band Montreal Lake Sask \$77,176, Moosomin Band Cochin Sask \$39,930, Moravian of the Thames Thamesville Ont \$77,367, Mosquito Band Cando Sask \$48,445, Mount Currie Band Mount Currie BC \$161,401, Muskrat Dam Pickle Lake Ont \$30,331, Nelson House Education Authority Nelson House Man \$260,944, Nimpkish Band Alert Bay BC \$83,100, North Caribou Lake Weagamow Lake Ont \$105,156, North Spirit Cochenour Ont \$43,350, O'Chiese Band Rocky Mountain House Alta \$33,000, Onegaming Nestor Falls Ont \$94,324, Oneidas of the Thames Southwold Ont \$508,450, Onion Lake Band Lloydminster Sask \$195,020, Oromocto Band Oromocto NB \$45,268, Osnaburgh New Osnaburgh Ont \$79,085, Pabineau Band Bathurst NB \$33,772, Peguis School Hodgson Man \$331,418, Peter Ballantyne Band Pelican Narrows Sask \$140,535, Piapot Band Cupar Sask \$29,300, Pikangikum Pikangikum Ont \$155,786, Pine Creek Band Camperville Man \$111,119, Poorman Band Quinton Sask \$50,000, Poplar Hill Poplar Hill Ont \$33,026, Poundmaker Band Cut Knife Sask \$47,680, Qu'Appelle Indian Residential School Lebrét Sask \$25,100, Red Bank Band Red Bank NB \$84,102, Red Earth Band Carrot River Sask \$129,200, Roseau River Education Authority Ginev Man \$74,477, Saanich Indian School Board Brentwood Bay BC \$57,500, Sashigo Lake Sachigo Lake Ont \$50,282, Saddle Lake Band No 125 Saddle Lake Alta \$150,000, Sagkeeng Education Authority Fort Alexander Man \$350,939, Sandy Bay Education Authority Marius Man \$252,267, Sandy Lake Band Favourable Lake Ont \$277,309, Seabird Band Agassiz BC \$37,790, Shoal Lake Band Carrot Lake Sask \$73,775, Shoal Lake No 39 Band Kejick Ont \$43,163, Sioux Valley Education Board Griswold Man \$39,486, Southeast Tribal Division for Schools Inc Winnipeg Man \$459,911, St Mary's Band Fredericton NB \$46,010, Standing Buffalo Band Fort Qu'Appelle Sask \$27,520, Stony Rapids Band Black Lake Sask \$31,200, Sturgeon Lake Band Spruce Home Sask \$44,220, Swan Lake Band Swan Lake Man \$46,000, Sweetgrass Band Gallivan Sask \$58,870, The Pas Native Education Dept The Pas Man \$28,692, Thunderchild Band Turtleford Sask \$38,920, Tobique Band Perth-Andover NB \$289,447, Wahpeton Band Prince Albert Sask \$79,140, Walpole Island Wallaceburg Ont \$601,114, Wapikika Angling Ont \$39,156, Wasagamack Band Wasagamack Man \$33,268, Waterhen Lake Band Waterhen Lake Sask \$27,388, West Bay Band Excelsior Ont \$91,868, Whitefish Bay Band Pawitok Ont \$185,836, Whycomogah Band Whycomogah NS \$52,860, Wikwemikong Band Wikwemikong Ont \$43,710, Woodstock Band Woodstock NB \$41,664, Wunnummin Wunnummin Lake Ont \$39,960.

Contribution to the province of Québec, in respect of Cree and Inuit education as described in the James Bay and Northern Québec Agreement \$21,043,723—Ministère de l'Éducation Québec Qué \$21,043,723.

Contributions to Indian and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment \$42,018,081—Abamoweg Woodworkers Eskasoni NS \$45,000, Abegweit Band Cornwall PEI \$25,800, Afton Band Afton NS \$30,750, Ahousat Band Ahousat BC \$42,400, Alberta Indian Agricultural Development Corp Calgary Alta \$811,000, Alexander Band Morinville Alta \$56,550, Assoc of Northern Stores Thompson Man \$50,000, Assoc of Reserves Lambeth Ont \$31,925, Assoc of United Tahltans Dease Lake BC \$125,000, Attawapiskat Band Attawapiskat Ont \$45,428, Batchewana Band Sault Ste Marie Ont \$38,552, Bear Island Foundation Sudbury Ont \$30,000, Bearskin Lake Band Bearskin Lake Ont \$201,401, Beaver Lake Fashions & Sportswear Ltd Lac La Biche Alta \$25,000, Bella Coola Band Bella Coola BC \$30,000, Bella Coola

District Council Bella Coola BC \$30,000, Big Cove Band Rexton NB \$104,950, Big Trout Lake Band Big Trout Lake Ont \$248,094, Bigstone Cree Band Desmarais Alta \$104,500, Blackfoot Band Gleichen Alta \$258,000, Blood Band Cardston Alta \$287,750, Bonaparte Band Cache Creek BC \$25,825, Boyer River Band High Level Alta \$32,500, H W Brant Toronto Ont \$25,000, Buffalo River Band Dillon Sask \$42,230, Burnt Church Band Lagacerville NB \$25,108, Campbell River Band Campbell River BC \$60,400, Cape Mudge Band Quathiaqui Cove BC \$29,100, Carrier-Sebrani Tribal Council Prince George BC \$50,000, Cayoose Creek Band Lillooet BC \$30,000, Chapel Island Band St Peter's NS \$37,593, Chemainus Band Ladysmith BC \$70,408, Chippewas of Nawash Southampton Ont \$116,445, Chippewas of the Thames Muncney Ont \$80,747, Chippewas of Sarnia Sarnia Ont \$47,807, J M Corbiere Garden River Ont \$60,000, Cold Lake Band Grand Centre Alta \$120,000, Coldwater Band Merritt BC \$25,000, Comité de Coordination Attikamek Sipi Manouane Que \$32,974, Ed Commanda Toronto Ont \$35,000, Comptoir Atowikinatok Weymontachie Que \$25,000, Conseil Algonquin De L'Ouest Val D'Or Que \$64,343, Band Council: Betsiamites Bersimis Que \$152,576, Great White River Great White River Que \$33,420, Kahnawake Caughnawaga Que \$173,115, La Romaine La Romaine Que \$56,000, Micmacs De Maria Maria Que \$183,874, Mingan Mingan Que \$470,505, Mistissini Baie Du Poste Que \$169,569, Montagnais Du Lac St-Jean Pte-Bleue Que \$141,978, Montagnais De Les Escoumins Les Escoumins Que \$66,018, Montagnais De Schefferville Schefferville Que \$116,455, Natashquan Natashquan Que \$64,373, Restigouche Restigouche Que \$375,130, River Desert Maniwaki Que \$179,724, Rupert House Rupert House Que \$29,583, Waswanipi Desmaraisville Que \$60,021, Weymontachie Sannauk Que \$145,562, Constance Lake Calstock Ont \$32,401, R Contois Duck Bay Man \$32,862, Co-op Alimentaire Pointe-Bleue Pte-Bleu Que \$65,000, Cooper Johnson & Wilson Yellowknife NWT \$50,000, Corp Makivik Montreal Que \$100,000, Cook's Ferry Band Merritt BC \$55,000, Cowessess Band Broadview Sask \$81,400, Cowichan Band Duncan BC \$88,929, Cree Band Fort Chipewyan Alta \$138,533, Cree Regional Authority Val D'Or Que \$123,858, Cree Trappers Assoc Val D'Or Que \$50,000, Cross Lake Band Cross Lake Man \$135,360, Cumberland House Band Cumberland House Sask \$36,205, Curve Lake Curve Lake Ont \$109,886, Dakota Ojibway Tribal Council Brandon Man \$133,424, DASJ Metals Ltd Toronto Ont \$41,438, Dauphin River Band Gypsumville Man \$29,143, Dawson Indian Band Dawson City YT \$80,263, Dene Tha' Band Chateh Alta \$130,000, Dogrib Rae Band Council Dogrib Rae NWT \$49,244, Dokis Band Monetteville Ont \$41,854, Eagle Lake Band Eagle Lake Ont \$32,132, Econobois Enr Village des Hurons Que \$30,000, Eskasoni Band Eskasoni NS \$78,300, 4-B-Manufacturing Co Toronto Ont \$40,000, Federation of Saskatchewan Indians Saskatoon Sask \$220,000, Alan Field Design Ltd Peterborough Ont \$37,482, First Nation Artisans Toronto Ont \$56,800, File Hills Social Development Corporation Fort Qu'Appelle Sask \$55,608, Fisher River Band Koostatak Man \$32,500, Fisher River Sewing Factory Koostatak Man \$30,000, J G Flett Hodgson Man \$35,000, Fort Albany Moosonee Ont \$65,700, Fort Chipewyan Band Fort Chipewyan Alta \$113,850, Fort Franklin Band Council Fort Franklin NWT \$34,500, Fort Good Hope Band Fort Good Hope NWT \$66,576, Fort Good Hope Band Council Fort Good Hope NWT \$87,525, Fort Hope Geraldton Ont \$41,750, Fort Liard Band Council Fort Liard NWT \$93,000, Fort McMurray Band Fort McMurray Alta \$102,036, Fort McPherson Band Council Fort McPherson NWT \$91,830, Fort Smith Band Fort Smith NWT \$92,500, Fort Smith Native Band Council Fort Smith NWT \$38,858, Fort Williams Band Thunder Bay Ont \$28,994, Frog Lake Band Frog Lake Alta \$187,000, Frontier Landing Inc Brantford Ont \$54,000, Hubert & Cecilia George Oliver BC \$30,000, Georgian Bay Tribal Council Toronto Ont \$98,409, Gitlakdamix New Aiyansh BC \$77,000, Gitkan-Carrier Tribal Council Association Hazelton BC \$85,000, Golden Lake

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Golden Lake Ont \$32,039, Gordon Band Punnichy Sask \$29,030, Gordon River Band Sault Ste Marie Ont \$49,600, George Goodstriker Cardston Alta \$29,026, Grand Council Treaty #9 Toronto Ont \$99,700, Grand Conseil Cris Val D'Or Que \$268,205, Grassy Narrows Band Grassy Narrows Ont \$94,455, Halfway River Indian Band Wonowon BC \$33,762, Heart Lake Band Heart Lake Alta \$35,000, Henvey Inlet Band Pickerel Ont \$28,488, Heron Bay Band Heron Bay Ont \$71,391, Hiawatha Keene Ont \$36,182, Hope Band Hope BC \$60,000, H R Y Holdings Yellowknife NWT \$101,000, Indian Arts and Crafts Society of British Columbia Vancouver BC \$200,000, Indian Crafts and Arts Manitoba Winnipeg Man \$100,000, Indian Oil Sands Development Corp Edmonton Alta \$325,000, Ingenika Band Vanderhoof BC \$25,000, Interlake Reserves Development Council Ashern Man \$77,204, Island Lake Fisheries Ltd Winnipeg Man \$143,000, Inuvik Dene Band Council Inuvik NWT \$51,713, Islington Band Whitefoot Ont \$207,300, Janvier Band Chard Alta \$54,650, Jessie Casse-Crouite Inc Kuujuaq Que \$30,000, Kahkewistahwan Band Broadview Sask \$65,700, Kainai Industries Ltd Stand Off Alta \$69,530, Kashechewan Kashechewan Ont \$32,706, Kaska Dene Council Whitehorse YT \$105,755, Kativik Region Development Fort Chimo Que \$59,934, Katieze Band Pitt Meadows BC \$30,000, Keeseekoos Band Kamsack Sask \$40,280, Keewatin Tribal Council Thompson Man \$77,736, Kehewin Band Bonnyville Alta \$102,000, Kettle Point Forest Ont \$38,717, Kitamaat Band Kitamaat Village BC \$50,000, Kitigan-Zibi Inc Maniwaki Que \$46,000, Kitsumkalum Band Council Terrace BC \$25,000, Lac La Croix Fort Frances Ont \$39,005, Lac La Hache Band Wollaston Lake Sask \$26,215, Lac Seul Lake Seul Ont \$42,343, Lakahamen Band Deroche BC \$25,000, Lakalzap Greenville BC \$27,000, Lake Babine Band Burns Lake BC \$29,600, Lansdowne House Nakina Ont \$28,000, Lennox Island Band Lennox Island PEI \$48,800, Léonard House Val D'Or Que \$25,000, Les Artisans Indiens Ste Foy Que \$25,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$285,000, Lillooet Band Lillooet BC \$30,000, Lillooet Tribal Council Lillooet BC \$30,000, Little Red River Band Fox Lake Alta \$55,000, Lonesome Prairie Sand & Gravel Yorkton Sask \$63,500, Longlac #77 Band Longlac Ont \$29,000, Longlac #58 Band Longlac Ont \$28,496, Long Plain Band Edwin Man \$64,375, Lower Nicola Band Merritt BC \$37,500, Lubicon Lake Band Peace River Alta \$63,000, F McKay Griswold Man \$27,690, Mahemigew Lennox Island PEI \$49,000, Mainmac Business Ventures Toronto Ont \$43,000, Makwa Lake Development Co Meadow Lake Sask \$38,700, Manitoba Indian Agricultural Program Winnipeg Man \$2,150,000, Province of Manitoba Winnipeg Man \$160,000, Martin Falls Nakina Ont \$27,398, Mattagami Band Gogama Ont \$41,496, Masset Band Council Masset BC \$106,000, McCain Tele-Computer Toronto Ont \$35,000, Merriman Transport Prince Albert Sask \$44,000, Micmac Building Supplies Rexton NB \$50,000, Micmac Groceries Rexton NB \$40,000, Mid-West Consultants Sioux Lookout Ont \$51,000, Mistawasis Band Leask Sask \$34,716, Moose Band Moose Factory Ont \$81,060, Moose Lake Band Moose Lake Man \$151,000, Muncney of the Thames Muncney Ont \$34,061, Nanaimo Band Nanaimo BC \$29,463, Nanuk Enterprises Ltd Churchill Man \$25,000, Joseph and Anastasie Napes Mingan Que \$31,563, National Indian Arts Council Ottawa Ont \$2,811,790, National Indian Business Assoc Ottawa Ont \$143,800, Native Brotherhood of British Columbia Vancouver BC \$434,100, Native Metal Holdings Ltd Regina Sask \$345,890, Nay-Ah-Quong Garment Factory Ltd Rossburn Man \$25,000, New Credit Hagersville Ont \$30,000, Nelson Small Legs Sr Brocket Alta \$25,000, Nimpkish Band Alert Bay BC \$51,000, Nishga Tribal Council New Aiyansh BC \$35,000, Nl'abrapxm Nation Tribal Council Lytton BC \$54,000, North Coast Tribal Council Prince Rupert BC \$150,000, Northern Flood Committee Winnipeg Man \$537,956, Northern Manitoba Native Lodges Winnipeg Man \$32,826, Northern Native Fisheries Wigamow Ont \$58,600, Northern Native Fishing Corp Prince Rupert BC \$3,889,278, Norway

House Band Norway House Man \$84,546, Nu-u-chan-Nulth Tribal Council Port Alberni BC \$110,000, Northwest Angle #37 Band Oak Island Minn USA \$28,524, Ojibway Resorts Toronto Ont \$103,000, Ochapowace Band Broadview Sask \$65,500, O'Chiese Band Rocky Mountain House Alta \$27,475, Onegaming Nestor Falls Ont \$35,758, Oneidas of the Thames Southwold Ont \$158,715, Ontario Indian Agriculture Toronto Ont \$54,536, Ontario Ltd Toronto Ont \$30,643, Oxford House Band Oxford House Man \$37,000, Parry Island Parry Sound Ont \$42,250, Robert Pasco Ashcroft BC \$30,000, Pasqua Band Fort Qu'Appelle Sask \$91,996, Peguis Band Hodgson Man \$143,361, Peguis Garment Industries Ltd Hodgson Man \$30,000, Peigan Band Stand Off Alta \$400,000, Peltabun Chiefs TC Sioux Lookout Ont \$204,283, Peter Ballantyne Band Pelican Narrows Sask \$37,500, Piplot Band Cupar Sask \$39,820, Pic Mobert Band Mobert Ont \$29,874, Poorman Band Quinton Sask \$26,320, Port Simpson Band Port Simpson BC \$76,000, Rainy Lake Group Home Emo Ont \$100,000, Rainy Lake Tribal Council Emo Ont \$71,000, Rainy River Band Fort Frances Ont \$89,500, Rama Band Rama Ont \$59,328, Rat Portage Band Kenora Ont \$77,937, Rae Edzo Development Band Council Rae Edzo NWT \$54,396, Red Rock Band Nipigon Ont \$57,431, Ross River Band Ross River YT \$63,119, W H Roulette Marius Man \$25,000, Saddle Lake Band No 125 Saddle Lake Alta \$70,000, Sakimay Band Grenfell Sask \$70,000, Sarcee Band Rocky Mountain House Alta \$65,320, Saskatchewan Indian Agriculture Program Regina Sask \$2,496,892, Saskatchewan Indian Community College Saskatoon Sask \$75,000, Saskatchewan District Chiefs Saskatoon Sask \$130,000, Saugeen Band Southampton Ont \$91,798, C Scribe Norway House Man \$50,000, Seabird Band Agassiz BC \$30,000, Sechelt Band Sechelt BC \$50,000, Seine River Mine Centre Ont \$63,939, Sebrani Tribal Council Prince George BC \$25,000, Serpent River Band Cutler Ont \$68,048, Shamattawa Band Shamattawa Man \$36,000, Shoal Lake #40 Band Kejick Ont \$165,236, Shubenacadie Band Shubenacadie NS \$27,470, Sikyea Fashions Ltd Edmonton Alta \$32,500, Normand Sioui Village des Hurons Que \$33,000, Six Nations Oshweken Ont \$100,000, Six Nations Traditional Hereditary Chiefs Oka Que \$62,192, Skidegate Skidegate BC \$47,566, Southeast Resource Development Council Winnipeg Man \$101,222, Spanish River Band Massey Ont \$58,143, R & S Spence Nelson House Man \$50,000, Spallumcheen Indian Cooperative Enderby BC \$61,700, Squamish Band North Vancouver BC \$27,000, St Mary's Band Cranbrook BC \$42,917, St Regis Cornwall Ont \$128,837, Standing Buffalo Band Fort Qu'Appelle Sask \$54,380, Sto Lo Nation Tribal Council Sardis BC \$41,000, Stoney Rapids Band Black Lake Sask \$25,335, Sturgeon Lake Band Spruce Home Sask \$27,369, Summer Beaver Pickle Lake Ont \$29,564, Sunchild Band Rocky Mountain House Alta \$36,525, Swampy Cree Tribal Council The Pas Man \$73,070, Sweetgrass Band Gullivan Sask \$37,000, Sydney Band Sydney NS \$26,810, Tallcree Band Fort Vermilion Alta \$46,500, Tanizul Timber Ltd Fort St James BC \$100,000, The Native Women's Assoc Ottawa Ont \$37,500, The Neegan Development Corp Edmonton Alta \$55,000, Tobique Band Perth-Andover NB \$28,328, Treasurer of Ontario Toronto Ont \$396,896, Treaty 8 Tribal Assoc Fort Saint John BC \$47,125, Tribal Chiefs Assoc of Northeastern Alberta St Paul Alta \$40,000, Turnor Lake Band Turnor Lake Sask \$34,620, Tyendinaga Deseronto Ont \$61,346, Tzeachten Band Sardis BC \$56,000, Union of Ontario Indians Toronto Ont \$62,000, Upper Nicola Band Merritt BC \$37,500, Wabigoon Band Dinorwic Ont \$29,100, Wagmatcook Band Baddeck NS \$35,506, Wahpeton Band Prince Albert Sask \$68,220, Walpole Island Wallaceburg Ont \$122,659, Washagamis Bay Band Keewatin Ont \$39,000, Waterhen Band Skownan Man \$34,650, Wa Wa Taik Building Supply Ltd Scaterbury Man \$50,000, Webeque Band Nakina Ont \$48,414, West Bay Band Excelsior Ont \$121,898, Western Indian Agricultural Cooperation Ltd Vancouver BC \$869,980, West Moberly Lake Band Chetwynd BC \$25,000, West Region Tribal Council Dauphin Man \$74,949, White Bear Band Carlyle

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Sask \$28,500, Whitefish Bay Band Pawituk Ont \$113,885, Whitefish Lake Band No 128 Goodfish Lake Alta \$159,000, Whitefish River Band Birch Island Ont \$58,500, White Sands Band Armstrong Ont \$42,205, Henry Whitestone North Battleford Sask \$26,910, Whycocomagh Band Whycocomagh NS \$39,500, Wikwemikong Band Wikwemikong Ont \$30,953, Winisk Winisk Ont \$42,757, Woodstock Band Woodstock NB \$26,550, Yellowhead Tribal Council Edmonton Alta \$40,000, Yukon Indian Arts and Crafts Co-op Whitehorse YT \$150,000, Yukon Indian Development Corp Whitehorse YT \$37,500.

Contributions to Indians and Inuit, their bands settlements, corporations or other legal entities for special employment initiatives \$904,800—Alexis Band Glenview Alta \$99,000, Athabasca Tribal Council Fort McMurray Alta \$45,000, Beaver Lake Band Lac La Biche Alta \$68,000, Paul Band Duffield Alta \$45,000.

Contribution for Summer Student Employment \$1,979,850—Chippewas of the Thames Muncey Ont \$27,933, Band Councils: Betsiamites Bersimis Que \$25,440, Hurons de Lorette Village des Hurons Que \$50,100, Kahnawake Caughnawaga Que \$67,265, Montagnais Lac St-Jean Pie-Bleue Que \$33,370, Restigouche Restigouche Que \$38,077, Curve Lake Curve Lake Ont \$35,029, Eskasoni Band Eskasoni NS \$58,044, Mohawk of the Bay of Quinte Deseronto Ont \$32,148, Northern Canada Power Commission Yellowknife NWT \$28,625, Cree Regional Authority Val D'Or Que \$74,865, Shubenacadie Band Shubenacadie NS \$30,887, Six Nations Ohsweken Ont \$49,113, St Regis Cornwall Ont \$29,960, Walpole Island Wallaceburg Ont \$27,540.

Contributions to Indian Bands, Inuit settlements and their organizations for social assistance, including payments to non-Indian residing on Indian reserves \$133,070,841—Abeegweh Band Cornwall PEI \$182,647, Adams Lake Band Chase BC \$164,623, Afton Band Afton NS \$373,212, Ahousat Band Ahousat BC \$465,734, Alderville Roseneath Ont \$26,100, Alexander Band Morinville Alta \$223,875, Alexandria Band Alexandria Village BC \$46,570, Alexis Band Glenview Alta \$380,725, Alexis Creek Band Chilanko Forks BC \$229,283, Alkali Lake Band Alkali Lake BC \$239,449, Anaham Band Alexis Creek BC \$665,064, Attawapiskat Band Attawapiskat Ont \$285,955, Barren Lands Band Brochet Man \$326,276, Batchewana Band Sault Ste Marie Ont \$25,671, Beardsy's Band Duck Lake Sask \$753,635, Bear River Band Bear River NS \$41,500, Bearskin Band Bearskin Lake Ont \$96,019, Beausoleil Penetanguishene Ont \$75,057, Beaver Lake Band Lac La Biche Alta \$113,252, Bella Bella Band Waglisla BC \$858,505, Bella Coola Band Bella Coola BC \$601,670, Berens River Band Berens River Man \$638,107, Big Cove Band Rexton NB \$1,882,336, Big Island Morson Ont \$31,369, Bigstone Cree Band Desmarais Alta \$1,499,854, Birdtail Sioux Band Beulah Man \$226,263, Blackfoot Band Gleichen Alta \$2,398,719, Blood Band Cardston Alta \$3,992,771, Bloodvein Band Bloodvein Man \$387,508, Bonaparte Band Cache Creek BC \$159,044, Boothroyd Band Boston Bar BC \$34,200, Boston Bar Band North Bend BC \$54,611, Brokenhead Band Scaterburg Man \$122,613, Burnt Church Lacageville NB \$1,198,528, Canim Lake Band 100 Mile House BC \$295,002, Cande Creek Band Dog Creek BC \$109,986, Canoe Lake Band Canoe Narrows Sask \$451,341, Carry The Kettle Band Sinaluta Sask \$422,256, Canyon City Canyon City BC \$75,897, Cape Mudge Band Quathiahi Cove BC \$81,536, Carmacks Band Carmacks YT \$259,564, Carcross Band Carcross YT \$104,665, Cat Lake Band Cat Lake Ont \$50,404, Cayoose Creek Band Lillooet BC \$226,193, Champagne/Aishihik Band Champagne YT \$137,195, Chehalis Band Agassiz BC \$250,263, Chemainus Band Ladysmith BC \$617,692, Chemawawin Band Easterville Man \$214,667, Chilliwick Area Indian Council Sardis BC \$1,075,600, Chippewas of Georgina Island Sutton West Ont \$26,420, Chippewas of Nawash Warton Ont \$52,000, Chippewas of Rama Rama Ont \$34,500, Chippewas of Sarnia Sarnia Ont \$34,900, Chippewas of the Thames Muncey

Ont \$76,112, Churchill Band Lynn Lake Man \$255,000, Claycoquot Band Tofino BC \$234,819, Clinton Band Kamloops BC \$37,748, Cold Lake Band Grand Centre Alta \$28,802, Coldwater Band Merritt BC \$238,460, Conseil Attikamek Montagnais Village Des Hurons Que \$36,417, Band Councils: Abitibiwinini Amos Que \$316,441, Betsiamites Bersimis Que \$27,200, Longue Pointe Winway River Que \$240,621, Hurons de Lorette Village des Hurons Que \$239,974, Kahnawake Caughnawaga Que \$1,503,074, Mistissini Baie du Poste Que \$307,710, Montagnais du Lac St-Jean Pie-Bleue Que \$765,604, Montagnais du Lac St-Jean Pie-Bleue Que \$36,779, Restigouche Restigouche Que \$77,180, River Desert Maniwaki Que \$84,830, Témiskaming Notre-Dame-du-Nord Que \$310,582, Waswanipi Desmaraisville Que \$158,430, Constance Lake Calstock Ont \$43,300, Cook's Ferry Band Merritt BC \$124,261, Cote Band Kamsack Sask \$590,415, Couchiching Fort Frances Ont \$32,660, Cowessess Band Broadview Sask \$185,541, Cowichan Band Duncan BC \$1,765,523, Crane River Band Crane River Man \$187,329, Cross Lake Band Cross Lake Man \$34,943, Cumberland House Band Cumberland House Sask \$119,921, Social services centres: Nord-Ouest Quebecos Amos Que \$294,656, Csx Laurentides Lanaudiere Ste-Therese Que \$38,824, Curve Lake Curve Lake Ont \$75,566, Cross Lake Band Cross Lake Man \$75,000, Dakota Plains Band Edwin Man \$111,433, Dakota Tipi Band Portage La Prairie Man \$53,378, Dauphin River Band Gypsumville Man \$83,287, Dawson Band Dawson City YT \$100,249, Day Star Band Punichy Sask \$58,468, Desolation Sound Tribal Council Band Powell River BC \$577,539, Ebb and Flow Band Ebb and Flow Man \$132,130, Eel Ground Band Newcastel NB \$448,961, Eel River Band Dalhousie NB \$508,900, English River Band Patuanak Sask \$336,658, Enoch Band Winterburn Alta \$44,139, Ermineskin Band Hobbema Alta \$125,796, Eskasoni Band Eskasoni NS \$2,332,352, Fairford Band Fairford Man \$703,432, Fisher River Band Kooostak Man \$552,931, Fishing Lake Band Wadena Sask \$287,000, Flying Dust Band Meadow Lake Sask \$248,300, Fond du Lac Band Uranium City Sask \$250,846, Fort Albany Moosonee Ont \$99,555, Fort Alexander Band Fort Alexander Man \$47,556, Fort Hope Geraldton Ont \$84,600, Ft Nelson Indian Band Ft Nelson BC \$123,914, Fort Williams Thunder Bay Ont \$48,885, Fox Lake Band Gillam Man \$235,052, Gamblers Band Binscarth Man \$26,315, Garden River Band Sault Ste Marie Ont \$33,350, Gitanaax Band Council Hazelton BC \$335,096, Gitlakdamix New Aiyansh BC \$433,923, Gitwanga Band Council Kitwanga BC \$142,645, Glen Vowell Band Council Hazelton BC \$104,671, God's Lake Band God's Lake Narrows Man \$204,625, God's River Band God's River Man \$312,076, Golden Lake Golden Lake Ont \$25,315, Gordon Band Punichy Sask \$785,513, Grand Rapids Band Grand Rapids Man \$182,440, Grassy Narrows Grassy Narrows Ont \$42,554, Hagwilget Band Council New Hazelton BC \$154,691, Halalt Band Chemainus BC \$130,003, Hartley Bay Hartley Bay BC \$181,266, Heron Bay Heron Bay Ont \$41,378, Hesquiaht Band Tofino BC \$65,570, Hollow Water Band Wanipigon Man \$293,910, Indian Island Band Rexton NB \$98,945, Iskut Iskut BC \$150,077, Islington Band Whitford Ont \$126,667, Jackhead Band Dallas Man \$212,573, James Smith Band Kinistino Sask \$62,425, John Smith Band Birch Hills Sask \$203,110, Kahkewistahow Band Broadview Sask \$218,618, Kamloops Band Kamloops BC \$302,768, Kasabonika Kasabonika Ont \$88,619, Kashechewan Kashechewan Ont \$145,450, Keesekoos Band Kamsack Sask \$501,288, Keesekoowenin Band Elphinstone Man \$245,136, Kehewin Band Bonnyville Alta \$607,299, Kettle Point Forest Ont \$110,740, Kincolith Kincolith BC \$246,238, Kingfisher Lake Kingfisher Lake Ont \$32,405, Kingsclear Band Fredericton NB \$446,568, Kinistino Band Chagnon Sask \$221,110, Kispiox Band Council Hazelton BC \$346,957, Kitamaat Kitamaat BC \$277,531, Kitasoo Klemtu BC \$244,988, Kitkatla Kitkatla BC \$436,255, Kitsegukla Band Council South Hazelton BC \$445,324, Kitwanga Band Council Kitwanga BC \$143,290, Kluan Band Burwash Land YT \$92,018, Kwaniin Dun Band Whitehorse YT \$386,144,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Kwicksutaneuk Band Simoom Sound BC \$57,298, Lac La Croix Fort Frances Ont \$36,161, Lac La Ronge Band Lac La Ronge Sask \$2,323,281, Lakalzap Greenville BC \$360,376, Lake Babine Band Burns Lake BC \$1,070,293, Lake Manitoba Band Vogar Man \$400,066, Liard Band Watson Lake YT \$262,776, Lillooet Dist Indian Council Lillooet BC \$374,921, Lennox Island Band Lennox Island PEI \$297,809, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$2,415,926, Little Black Bear Band Goodeve Sask \$99,198, Little Black River O'Hanley Man \$168,358, Little Grand Rapids Band Little Grand Rapids Man \$731,125, Little Pine Band Paynton Sask \$77,247, Little Saskatchewan Band Gypsumville Man \$249,429, Little Shuswap Band Chase BC \$104,469, Long Lake #58 Longlac Ont \$51,318, Long Plain Band Edwin Man \$401,170, Louis Bull Band Hobbema Alta \$51,253, Lower Nicola Band Merritt BC \$337,690, Lower Similkameen Band Keremeos BC \$226,151, Lubicon Lake Band Peace River Alta \$156,377, Lytton Band Lytton BC \$432,981, Marten Falls Nakina Ont \$33,480, Masset Masset BC \$699,505, Mathias Colomb Band Pukatawagan Man \$28,600, Mayo Band Mayo YT \$170,265, Membertou Band Sydney NS \$497,835, Metlakatla Metlakatla BC \$67,279, Millbrook Band Truro NS \$512,000, Mistawasis Band Leask Sask \$434,035, Mohawk of Bay of Quinte Deseronto Ont \$39,140, Montana Band Hobbema Alta \$38,859, Montreal Lake Band Montreal Lake Sask \$894,011, Moose Band Moose Factory Ont \$102,592, Moose Lake Band Moose Lake Man \$387,199, Moricetown Band Council Smithers BC \$317,375, Mount Currie Band Mount Currie BC \$867,352, Mowachaht Band Cold River BC \$159,716, Muskrat Dam Pickle Lake Ont \$26,553, Musqueam Band Vancouver BC \$464,178, Naicatchewenin Devlin Ont \$37,465, Nanaimo Band Nanaimo BC \$381,147, Nanoose Band Lantzville BC \$78,002, National Health and Welfare Toronto Ont \$19,545,572, Necolise Band Fort St James BC \$413,683, Nelson House Band Nelson House Man \$141,444, Nemaiah Valley Band Nemaiah Valley BC \$209,205, Neskaith Band Chase BC \$343,595, Nimpkish Band Alert Bay BC \$509,060, Nitinaht Band Port Alberni BC \$68,906, Nootah Band Merritt BC \$106,316, North Caribou Weagamow Lake Ont \$97,399, Northlands Band Lac Brochet Man \$445,200, North Thompson Band Barriere BC \$131,295, Norway House Band Norway House Man \$2,137,494, Oak Lake Sioux Band Pipestone Man \$225,708, Ochapawase Band Broadview Sask \$228,950, O'Chiese Band Rocky Mountain House Alta \$327,151, Ohiat Band Bamfield BC \$74,943, Okanagan Band Vernon BC \$615,177, Okanagan Band Balmores Sask \$103,839, Old Crow Band Old Crow YT \$136,516, One Arrow Band Batoche Sask \$187,333, Onegaming Nestor Falls Ont \$47,280, Oneidas of the Thames Southwold Ont \$174,514, Onion Lake Band Lloydminster Sask \$1,554,935, Opetchesat Band Port Alberni BC \$98,103, Oromocto Band Oromocto NB \$171,629, Osyoos Band Oliver BC \$233,400, Owekeno Dawson's Landing BC \$72,780, Oxford House Band Oxford House Man \$24,722, Pabineau Band Bathurst NB \$27,809, Pasqua Band Fort Qu'Appelle Sask \$248,100, Paul Band Duffield Alta \$340,960, Pauquachin Band Brentwood Bay BC \$146,780, Pavilion Band Cache Creek BC \$184,320, Pequis Band Hodgson Man \$1,491,671, Peigan Band Duffield Alta \$1,323,074, Penelakut Band Chemainus BC \$362,220, Penticton Band Penticton BC \$244,996, Peter Ballantyne Band Pelican Narrows Sask \$2,105,584, Piapot Band Cupar Sask \$344,275, Pictou Landing Band Trenton NS \$325,316, Pine Creek Band Camperville Man \$347,236, Poorman Band Quinton Sask \$619,378, Port Simpson Port Simpson BC \$526,420, Poundmaker Band Cut Knife Sask \$323,717, Rainy River Emo Ont \$45,087, Rat Portage Kenora Ont \$29,580, Red Bank Band Red Bank NB \$311,064, Red Earth Band Carrot River Sask \$613,068, Rolling River Band Erickson Man \$101,700, Roseau River Band Ginew Man \$496,503, Ross River Band Ross River YT \$241,974, Saint Mary's Band Fredericton NB \$632,470, Sachigo Lake Sachigo Lake Ont \$35,160, Sakimay Band Grenfell Sask \$127,817, Samson Band Hobbema Alta \$268,002, Sandy Bay Band Marius Man

\$2,010,400, Sandy Lake Sandy Lake Ont \$32,172, Sandy Lake Band Shell Lake Sask \$79,953, Sarnee Band Calgary Alta \$216,079, Saugeen Band Southampton Ont \$80,628, Saulteaux Indian Band Chetwynd BC \$81,205, Seabird Band Agassiz BC \$540,850, Sechelt Band Sechelt BC \$415,945, Selkirk Indian Band Pelly Crossing YT \$170,584, Seton Lake Band Shalalth BC \$219,541, Shackan Band Merritt BC \$98,403, Shamattawa Band Shamattawa Man \$45,600, Sheshaht Band Port Alberni BC \$344,234, Shoal Lake #39 Band Kejick Ont \$37,713, Shoal Lake Band Carrot River Sask \$264,935, Shoal River Band Pelican Rapids Man \$456,026, Shubenacadie Band Shubenacadie NS \$1,075,510, Siska Band Lytton BC \$46,841, Sioux Valley Band Griswold Man \$798,848, Six Nations Ohsweken Ont \$120,000, Skidegate Skidegate BC \$216,894, Soda Creek Band Soda Creek BC \$108,002, Songhees Band Victoria BC \$355,128, Spallumcheen Band Enderby BC \$572,932, Spanish River Band Massey Ont \$64,675, Split Lake Band Split Lake Man \$1,301,980, Squamish North Vancouver BC \$835,569, Standing Buffalo Band Fort Qu'Appelle Sask \$295,024, Starblanket Band Balmores Sask \$92,228, Stone Band Hanceville BC \$196,280, Stoney Rapids Band Black Lake Sask \$31,983, St Regis Cornwall Ont \$722,748, St Theresa Point Band St Theresa Point Man \$29,586, Stony Creek Band Vanderhoof BC \$398,305, Stuart Tremblor Band Ft St James BC \$417,814, Sunchild Band Rocky Mountain House Alta \$206,293, Swan Lake Band Swan Lake Man \$135,670, Sweetgrass Band Gallivan Sask \$341,093, Tahltan Tahltan BC \$135,683, Teslin Band Teslin YT \$118,033, The Pas Band The Pas Man \$822,455, Thunderchild Band Turtleford Sask \$445,923, Tobique Band Perth-Andover NB \$548,207, Toosey Band Riske Creek BC \$139,547, Tsartlip Band Brentwood Bay BC \$526,066, Tsawataineuk Band Kingcome Inlet BC \$111,369, Tsawout Band Saanichton BC \$400,880, Tsawwassen Band Delta BC \$62,401, Tseycum Band Sidney BC \$81,206, Turnor Lake Band Turnor Lake Sask \$180,295, Ucluelet Band Ucluelet BC \$251,440, Ulkatcho Band Anahim Lake BC \$257,629, UNN Local 143 Good Hope Lake BC \$28,366, Upper Nicola Band Merritt BC \$357,690, Valley River Band Shortdale Man \$312,626, Wagagoon Band Dinorwic Ont \$30,542, Wagmatcook Band Baddeck NS \$451,353, Wahpeton Band Prince Albert Sask \$78,154, Walpole Island Wallaceburg Ont \$109,664, Wapekeka Angling Lake Ont \$80,785, Washagamis Bay Band Keewatin Ont \$34,225, Wasagamack Band Wasagamack Man \$717,246, Waterhen Band Skownan Man \$409,375, Waterhen Lake Band Waterhen Lake Sask \$545,594, Waywayseecappo Band Rossburn Man \$660,487, Westbank Band Westbank BC \$534,244, West Bay Band Excelsior Ont \$47,174, Whitefish Bay Band Pawitit Ont \$62,667, White Bear Band Carlyle Sask \$530,356, Whitefish River Band Birch Island Ont \$31,849, Whycocomagh Band Whycocomagh NS \$835,808, Wikwemikong Band Wikwemikong Ont \$32,200, Williams Lake Band Williams Lake BC \$88,534, Woodstock Band Woodstock NB \$197,472, Wunnummin Wunnummin Lake Ont \$45,578, York Factory Band Ilford Man \$230,921.

Contributions to Indian Bands and Inuit settlements and their organizations for care, rehabilitation and preventive services \$12,986,775—Anishimaabe Child and Family Service Ashern Man \$426,399, Assoc Iroquois Allied Indians Toronto Ont \$42,500, Battleford's Indian Health Centre North Battleford Sask \$35,000, Beaver Lake Band Lac La Biche Alta \$41,000, Bigstone Cree Band Desmarais Alta \$27,200, Blackfoot Band Gleichen Alta \$553,654, Blood Band Cardston Alta \$67,631, Centre de Services Toronto Ont \$167,577, Social services centres: Cote Nord Hauteville Que \$500,770, De l'Outaouais Hull Que \$189,594, Gaspeie IM Gaspe Que \$237,037, Laurentides Lanaudiere Ste-Therese Que \$140,859, Nord-Ouest Quebecois Amos Que \$70,427, Richelieu Longueuil Que \$214,200, Saguenay Lac St-Jean Chicoutimi Que \$167,900, Champagne/Aishihik Band Champagne YT \$40,172, Chief of Ontario Toronto Ont \$89,800, Chippewas of Sarnia Sarnia Ont \$34,241, Chippewas of the

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Thames Muncey Ont \$40,254, Cold Lake Band Grand Centre Alta \$48,700, Band Councils: Abitibiwinni Amos Que \$124,500, Kahnawake Caughnawaga Que \$167,156, Longue Pointe Winnipeg River Que \$87,000, Mistissini Baie Du Poste Que \$129,745, Montagnais Du Lac St-Jean Pte Bleue Que \$193,127, Temiscaming Notre-Dame-Du-Nord Que \$87,580, Cote Band Kamsack Sask \$122,521, Couchiching Fort Frances Ont \$27,846, Dakota Ojibway Child and Family Service Brandon Man \$1,480,319, Dakota Plains Band Edwin Man \$92,400 Eskasoni Band Eskasoni NS \$100,000, Federation of Saskatchewan Indians Saskatoon Sask \$60,000, First Nation's Confederacy Inc Winnipeg Man \$75,240, FJ Davey Home Sault Ste Marie Ont \$83,149, Fort Hope Geraldton Ont \$26,770, God's Lake Band God's Lake Narrows Man \$37,708, Golden Lake Golden Lake Ont \$27,000, Grand Council Treaty #9 Toronto Ont \$88,916, Interlake Reserve Development Council Ashern Man \$608,541, Keewatin Tribal Council Thompson Man \$55,512, Kettle Point Forest Ont \$53,460, Leonard Miles Memorial Centre Thompson Man \$53,800, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$31,980, Liard Band Watson Lake YT \$28,760, Little Red River Band Fox Lake Alta \$25,502, Long Plain Band Edwin Man \$29,494, Lower Nicola Band Merritt BC \$25,170, Manitoba Keewatinowik Okemakanac Inc Thompson Man \$109,640, Mayo Band May YT \$74,098, Mayo Group Home Society Mayo YT \$27,366, Moose Band Moose Factory Ont \$26,719, Neskanilth Band Chace BC \$41,460, Oneidas of the Thames Southwold Ont \$27,299, Onion Lake Band Lloydminster Sask \$98,100, The Pas Band The Pas Man \$325,800, Peigan Band Stand Off Alta \$38,500, Pinow Wachi Ltd Winnipeg Man \$192,770, Saddle Lake Band No 125 Saddle Lake Alta \$30,000, Sagkeeng Child and Family Service Inc Pine Falls Man \$305,592, Sagkeeng Personal Care Home Pine Falls Man \$667,118, St Regis Cornwall Ont \$265,000, St Theresa Point Band St Theresa Point Man \$82,755, Sechelt Band Sechelt BC \$26,494, Selkirk Band Pelly Crossing YT \$27,639, Shubenacadie Band Shubenacadie NS \$55,999, Six Nations Ohsweken Ont \$44,000, Southeast Child and Family Service Winnipeg Man \$678,043, Southeast Resource Development Council Winnipeg Man \$52,608, Spallumcheen Band Enderby BC \$267,141, Swampy Cree Tribal Council The Pas Man \$114,926, Sydney Band Sydney NS \$25,529, Truro Band Truro NS \$36,000, Union of Ontario Indians Toronto Ont \$50,251, University of Manitoba Winnipeg Man \$77,159, Upper Nicola Band Merritt BC \$25,170, Walpole Island Wallaceburg Ont \$50,284, West Region Child and Family Service Dauphin Man \$352,860, Whitefish Bay Band Pawituk Ont \$30,473, Whitefish Lake Band No 128 Goodfish Lake Alta \$71,808, Whycomagh Band Whycomagh NS \$27,300.

*Contributions to Indians and Inuit, their bands, settlements and corporations provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital \$126,328,691—*Abegweit Band Cornwall PEI \$95,000, Afton Band Afton NS \$105,300, Adams Band Chace BC \$83,686, Ahousat Band Ahousat BC \$306,069, Alberta Municipal Affairs Edmonton Alta \$318,235, Alberta Transportation Edmonton Alta \$200,000, Alderville Band Roseneath Ont \$45,000, Alexander Band Morinville Alta \$244,500, Alexandria Band Alexandria Village BC \$57,000, Alexis Band Glenelvis Alta \$1,245,100, Alexis Creek Band Chilanko Forks BC \$90,000, Alkali Lake Band Alkali Lake BC \$214,999, Anaham Band Alexis Creek BC \$480,790, Atlin Band Atlin YT \$143,445, Attawapiskat Band Attawapiskat Ont \$697,916, Barren Lands Band Brochet Man \$127,106, Batchewana Band Sault Ste Marie Ont \$601,600, Beardsy's Band Duck Lake Sask \$378,891, Bearskin Lake Bearskin Lake Ont \$413,300, Beausoleil Band Penetanguishene Ont \$49,200, Beaver Lake Band Lac La Biche Alta \$711,313, Beecher Bay Band Sooko BC \$36,771, Bella Coala Bella Coala BC \$383,045, Bella Bella Band Waglisla BC \$1,116,014, Berens River Band Berens River Man \$880,754, Birdtail Sioux Band

Beulah Man \$168,598, Big Cove Band Rexton NB \$479,689, Bigstone Cree Band Desmarais Alta \$576,811, Big Trout Band Big Trout Lake Ont \$516,500, Blackfoot Band Gleichen Alta \$857,000, Blood Band Cardston Alta \$510,000, Bloodvein Band Bloodvein Man \$354,883, Blueberry River Indian Band Buick BC \$74,969, Bonaparte Band Cache Creek BC \$63,805, Boston Bar Band North Bend BC \$60,000, Boyer River Band High Level Alta \$274,358, Bridge River Band Lillooet BC \$70,500, Brokenhead Band Scantbury Man \$91,503, Buffalo River Band Dillon Sask \$117,375, Burnt Church Band Lagacerville NB \$319,663, Campbell River Band Campbell River BC \$107,000, Canim Lake Band 100 Mile House BC \$397,310, Canoe Creek Band Dog Creek BC \$161,350, Canoe Lake Band Canoe Narrows Sask \$216,225, Canyon City Canyon City BC \$93,737, Cape Mudge Band Quathiaske Cove BC \$130,826, Carry The Kettle Band Sinitatula Sask \$453,650, Carmacks Band Carmacks YT \$26,215, Carcross Band Carcross YT \$197,125, Cat Lake Cat Lake Ont \$335,000, Champagne/Aishihik Band Champagne YT \$483,875, Chapel Island Band St Peter's NS \$69,000, Chehalis Band Agassiz BC \$221,000, Chemainus Band Ladysmith BC \$169,085, Chemawawin Band Easterville Man \$106,436, Chippewas of Nawash Band Wiarton Ont \$276,150, Chippewas of Rama Band Rama Ont \$56,500, Chippewas of Sarnia Sarnia Ont \$393,200, Chippewas of the Thames Band Muncey Ont \$353,700, Churchill Band Lynn Lake Man \$170,633, Clayoquot Band Tofino BC \$137,694, Cold Lake Band Grand Centre Alta \$253,000, Coldwater Band Merritt BC \$93,075, Columbia Lake Band Windermere BC \$111,955, Band Councils: Abénakis de Bécancour Bécancour Qué \$149,807, Abitibiwinni Amos Qué \$42,729, Barrière Lake Rapid Lake Qué \$60,950, Betsiamites Bersimis Qué \$751,700, Eastmain Eastmain Qué \$46,166, Great Whale River Great Whale River Qué \$56,400, Hurons de Lorette Village des Hurons Qué \$349,541, Kahnawake Caughnawaga Qué \$1,239,500, La Romaine La Romaine Qué \$79,775, Manouane Berthier Qué \$757,576, Mingan Mingan Qué \$109,542, Mistissini Baie Du Poste Qué \$30,000, Montagnais de Les Escoumins Les Escoumins Qué \$79,500, Montagnais de Schefferville Schefferville Qué \$160,230, Montagnais du Lac St-Jean Pte-Bleue Qué \$596,748, Natashquan Natashquan Qué \$188,975, Obedjewan Obedjewan via Roberval Qué \$165,375, Odanak Odanak Qué \$128,000, Old Factory Old Factory Qué \$65,900, Restigouche Restigouche Qué \$538,500, River Desert Maniwaki Qué \$519,300, Rupert House Rupert House Qué \$83,300, St-Augustin Cte Duplessis Qué \$40,973, Temiscaming Notre-Dame-du-Nord Qué \$127,500, Weymontachite Sanmaur Qué \$28,196, Conseil de Police Amérindienne Pointe-Bleue Qué \$226,000, Conseil des Montagnais Lac St-Jean Pte-Bleue Qué \$294,500, Constance Lake Calstock Ont \$366,600, Cook's Ferry Band Merritt Band Merritt BC \$48,769, Cote Band Kamsack Sask \$285,000, Couchiching Band Fort Frances Ont \$88,000, Cowessess Band Broadview Sask \$291,375, Cowichan Band Duncan BC \$594,637, Crane River Band Crane River Man \$85,070, Cree Band Fort Chipewyan Alta \$286,198, Cree Housing Corp Val D'Or Qué \$7,027,700, Cross Lake Band Cross Lake Man \$523,124, Cumberland House Band Cumberland House Sask \$88,940, Curve Lake Band Curve Lake Ont \$274,000, Dakota Ojibway Tribal Council Brandon Man \$119,830, Dakota Plains Band Edwin Man \$30,391, Dakota Tipi Band Portage La Prairie Man \$43,180, Dallas Band Kenora Ont \$41,500, Dauphin River Band Gypsumville Man \$43,639, Dawson Band Dawson City YT \$173,000, Day Star Band Punichy Sask \$140,625, Dene Tha' Band Chateh Alta \$546,000, Doig River Indian Band Rose Prairie BC \$68,540, Dokis Band Monetville Ont \$187,750, Driftpile Band Driftpile Alta \$100,000, Eagle Lake Band Eagle Lake Ont \$135,500, Ebb and Flow Band Ebb and Flow Man \$165,739, Eel Ground Band Newcastle NB \$207,000, Eel River Band Dalhousie NB \$94,300, English River Band Patuanak Sask \$161,025, Eskasoni Band Eskasoni NS \$699,000, Esquimalt Band Victoria BC \$29,236, Fairford Band Fairford Man \$215,479, Fisher River Band Koostataak Man \$297,594, Fishing Lake Band Wadena Sask \$470,536, Flying

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Dust Band Meadow Lake Sask \$106,500, Fond du Lac Uranium City Sask \$302,725, Fort Albany Band Moosonee Ont \$489,000, Fort Alexander Band Fort Alexander Man \$441,715, Fort Chipewyan Band Fort Chipewyan Alta \$100,000, Fort Hope Geraldton Ont \$566,300, Fort McKay Band Fort McKay Alta \$88,500, Fort McMurray Band Fort McMurray Alta \$96,125, Ft Nelson Indian Band Ft Nelson BC \$85,000, Fort Severn Fort Severn Ont \$232,800, Ft Ware Band Ft Ware BC \$48,250, Fort William Band Thunder Bay Ont \$603,000, Fountain Band Lillooet BC \$72,774, Fox Lake Band Gillam Man \$86,581, Fraser Lake Band Fort Fraser BC \$91,250, Frog Lake Band Frog Lake Alta \$763,700, Gamblers Band Binscarth Man \$32,850, Garden Hill Band Island Lake Man \$1,053,518, Garden River Band Sault Ste Marie Ont \$495,095, Georgina Band Sutton West Ont \$39,300, Georgian Bay Tribal Council Midland Ont \$69,560, Gibson Lake Band Bala Ont \$44,000, Gitanmaax Band Council Hazelton BC \$237,650, Gitladamix New Aiyansh BC \$333,200, Gitwagach Band Council Kitwanga BC \$153,000, Glen Vowell Band Council Hazelton BC \$102,250, God's Lake Band God's Lake Narrows Man \$391,027, God's River Band God's River Man \$104,014, Golden Lake Band Golden Lake Ont \$285,250, Gordon Band Punniyash Sask \$229,125, Grand Rapids Band Grand Rapids Man \$129,879, Grassy Narrows Band Grassy Narrows Ont \$340,900, Gulf Bay Armstrong Ont \$162,000, Gull Bay Band Armstrong Ont \$136,000, Hagwilget Band Council New Hazelton BC \$82,250, Halfway River Indian Band Wonowon BC \$55,940, Hartley Bay Hartley Bay BC \$175,625, Heart Lake Band Heart Lake Alta \$218,300, Henvey Inlet Band Pickeral Ont \$153,175, Heron Bay Band Heron Bay Ont \$356,700, Hesquiaht Band Tofino BC \$375,875, Hiawatha Band Keene Ont \$34,000, Hollow Water Band Wanipigow Man \$414,448, Hope Band Hope BC \$42,000, Interlake Reserves Tribal Council Ashern Man \$55,304, Island Lake Band Loon Lake Sask \$102,375, Islington Band Whitewood Ont \$388,100, Jackhead Band Dallas Man \$282,522, James Smith Kinstino Sask \$451,125, Janvier Band Chard Alta \$124,000, John Smith Birch Hills Sask \$145,746, Joseph Bighead Band Pierceland Sask \$106,500, Kahkewistahaw Band Broadview Sask \$206,550, Kamloops Band Kamloops BC \$78,630, Kasabonika Kasabonika Lake Ont \$338,600, Kashechewan Band Kashechewan Ont \$387,300, Keeseekooseland Band Kamscask Sask \$254,779, Keeseekoowenin Band Elphinstone Man \$118,624, Kehewin Band Bonnyville Alta \$508,000, Kettle Point Band Forest Ont \$362,800, Key Band Norquay Sask \$162,750, Kincolith Kincolith BC \$183,650, Kingfisher Kingfisher Lake Ont \$342,000, Kingsclear Band Fredericton NB \$151,780, Kinstino Band Chagonech Sask \$89,655, Kispiox Band Council Hazelton BC \$275,750, Kitamaat Kitamaat BC \$323,232, Kitasoo Band Klemtu BC \$366,706, Kitkatla Kitkatla BC \$172,625, Kitsegukla Band Council South Hazelton BC \$125,750, Kitseilas Kitseilas BC \$27,397, Kitsumkalum Kitsumkalum BC \$155,000, Kitwancool Band Council Kitwanga BC \$119,208, Kluskus Band Kluskus Village BC \$38,000, Kwakiutl Band Port Hardy BC \$122,000, Kwanlin Dun Band Whitehorse YT \$297,572, Kwicksutaneuk Band Simoom Sound BC \$45,487, Kyuquot Band Kyuquot BC \$52,000, Lac La Croix Band Fort Frances Ont \$391,400, Lac La Hache Band Wollaston Lake Sask \$1,057,975, Lac Seul Lac Seul Ont \$330,000, Lakalzap Greenville BC \$348,643, Lake Babine Band Burns Lake BC \$178,500, Lake Manitoba Band Vogar Man \$166,585, Lake St Martin Band Gypsumville Man \$222,828, Lansdowne House Nakina Ont \$327,100, Lennox Island Band Lennox Island PEI \$102,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$1,319,473, Liard Band Watson Lake YT \$312,690, Little Black Bear Band Goodeve Sask \$56,250, Little Black River Band O'Hanley Man \$80,579, Little Grand Rapids Band Little Grand Rapids Man \$325,588, Little Pine Band Paynton Sask \$204,750, Little Red River Band Fox Lake Alta \$999,882, Little Saskatchewan Band Gypsumville Man \$86,942, Little Shuswap Band Chase BC \$212,816, Long Lake #77 Longlac Ont \$158,100, Long Plain Band Edwin Man \$430,712, Lower Kootenay Band Creston BC \$90,179, Lower

Nicola Band Merritt BC \$75,109, Lower Similkameen Band Keremeos BC \$319,500, Lubicon Lake Band Peace River Alta \$198,035, Lyackson Band Ladysmith BC \$27,025, Lytton Band Lytton BC \$142,650, McLeod Lake Band McLeod Lake BC \$83,000, Magnetawan Band Britt Ont \$49,750, Makwa Sahaigaichan Band Loon Lake Sask \$239,250, Malahat Band Mill Bay BC \$47,018, Manitoba Hydro Winnipeg Man \$368,067, Martin Falls Nakina Ont \$122,400, Masset Masset BC \$456,850, Mathias Colomb Band Pukatawagan Man \$221,909, Mattagami Band Gogama Ont \$413,750, Mayo Band Mayo YT \$387,369, Membertou Band Sydney NS \$78,000, Metlakatla Metlakatla BC \$30,000, Michipicoten Band Wawa Ont \$119,600, Millbrook Band Truro NS \$104,000, Mississauga Band Blind River Ont \$139,100, Mistawasis Band Leask Sask \$199,710, Moberg Band Moberg Ont \$95,000, Mohawks of the Bay of Quinte Band Deseronto Ont \$322,000, Montreal Lake Band Montreal Lake Sask \$601,300, Moose Band Moose Factory Ont \$621,600, Moose Deer Point Mactier Ont \$74,950, Moose Lake Band Moose Lake Man \$72,532, Moose Woods Band Saskatoon Sask \$54,402, Moosomin Band Cochin Sask \$170,625, Moravian of the Thames Band Thames Ont \$188,900, Moricetown Band Council Smithers BC \$135,500, Mosquito Band Cando Sask \$200,228, Mount Currie Band Mount Currie BC \$35,000, Mowachath Band Gold River BC \$38,000, Muncey of the Thames Band Muncey Ont \$101,600, Muskeg Lake Band Leask Sask \$145,709, Muskowekwan Band Lestock Sask \$456,000, Muskrat Dam Pickle Lake Ont \$249,000, Musqueam Band Vancouver BC \$207,000, Naichatewenin Band Devlin Ont \$70,000, Nanaimo Band Nanaimo BC \$196,513, Nanoseh Band Lantzville BC \$37,976, Necoslie Band Ft St James BC \$137,750, Nelson House Band Nelson House Man \$383,524, Nemaiah Valley Band Nemaiah Valley BC \$130,312, Neskanilth Band Chase BC \$63,160, New Credit Band Hagersville Ont \$932,120, Nicicowemeneaning Fort Frances Ont \$116,000, Nikanene Band Maple Creek Sask \$56,250, Nimpkish Band Alert Bay BC \$305,913, Nipissing Band Sturgeon Falls Ont \$802,800, Nitinaht Band Port Alberni BC \$91,392, North Caribou Weagamon Lake Ont \$391,000, Northlands Band Lac Brochet Man \$167,771, North Spirit Cochenour Ont \$145,000, North Thompson Band Barriere BC \$247,232, Norway House Band Norway House Man \$853,123, Nuchatlat Band Tahsis BC \$28,498, Nut Lake Band Rose Valley Sask \$325,912, NW Angle #33 Band Angle Inlet Minn Usa \$48,100, NW Angle #37 Band Oak Island Minn Usa \$79,500, Oak Lake Sioux Band Pipestone Man \$86,520, O'Chiese Band Rocky Mountain House Alta \$89,000, Ochopowace Band Broadview Sask \$237,375, Ohiat Band Bamfield BC \$86,890, Okanagan Band Vernon BC \$267,160, Okanese Band Balcarres Sask \$74,250, Old Crow Band Old Crow YT \$396,600, Omeneha Band Burns Lake BC \$41,500, One Arrow Band Batoche Sask \$119,230, Onegaming Band Nestor Falls Ont \$146,000, Oneidas of the Thames Band Southwold Ont \$686,384, Onion Lake Band Lloydminster Sask \$608,809, Opetchesah Band Port Alberni BC \$28,777, Oromocto Band Oromocto NB \$56,190, Osnaburgh New Osnaburgh Ont \$303,000, Osyoosy Band Oliver BC \$153,756, Owekeno Band Dawson's Landing BC \$152,325, Oxford House Band Oxford House Man \$730,291, Pacheenaht Band Port Renfrew BC \$56,965, Parry Island Band Parry Sound Ont \$140,000, The Pas Band The Pas Man \$404,294, Pasqua Band Fort Qu'Appelle Sask \$359,400, Paul Band Duffield Alta \$89,000, Pauquachin Band Brentwood Bay BC \$63,897, Peepekisis Band Balcarres Sask \$412,125, Peguis Band Hodgson Man \$750,262, Peigan Band Stand Off Alta \$1,031,600, Peter Ballantyne Band Pelican Narrows Sask \$856,100, Piapot Band Cupar Sask \$371,853, Pictou Landing Band New Glasgow NS \$59,000, Pic-Heron Bay Heron Bay Ont \$112,000, Pic-Mobert Moberg Ont \$52,000, Pikangikum Pikangikum Ont \$396,000, Pine Creek Band Camperville Man \$112,120, Poorman Band Quinton Sask \$393,630, Poplar Hill Red Lake Ont \$420,000, Poplar River Band Neginnan Man \$252,458, Portage La Loche Band La Loche Sask \$279,125, Port Simpson Port Simpson BC

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$363,825, Poundmaker Band Cut Knife Sask \$110,625, Prophet River Indian Band Ft Nelson BC \$26,040, Province of Manitoba Winnipeg Man \$967,510, Quatsino Band Coal Harbour BC \$45,000, Racing Lake Region TC Emo Ont \$34,000, Rainy River Band Emo Ont \$436,100, Rama Band Rama Ont \$50,000, Rat Portage Band Kenora Ont \$212,950, Red Bank Band Red Bank NB \$90,000, Red Earth Band Carrot River Sask \$170,065, Red Pheasant Band Cando Sask \$204,750, Red Rock Band Nipigon Ont \$112,000, Red Sucker Lake Band Red Sucker Lake Man \$123,585, Rocky Bay MacDiarmid Ont \$107,000, Rolling River Band Erickson Man \$91,905, Roseau River Band Ginew Man \$351,916, Ross River Band Ross River YT \$466,450, Sachigo Sachigo Lake Ont \$298,000, Saddle Lake Band No 125 Saddle Lake Alta \$1,149,619, St Mary's Band Cranbrook BC \$68,316, St Mary's Band Fredericton NB \$114,000, St Regis Band Cornwall Ont \$1,221,825, St Theresa Point Band St Theresa Point Man \$425,400, Sakimay Band Grenfell Sask \$168,750, Sandy Bay Band Marius Man \$436,324, Sandy Lake Band Favourable Lake Ont \$619,000, Sandy Lake Band Shell Lake Sask \$99,500, Sarcee Band Calgary Alta \$162,000, Saugen Band Southampton Ont \$334,600, Saulteaux Indian Band Chtwynd BC \$39,060, Saulteaux Band Cochon Sask \$767,780, Seabird Band Agassiz BC \$30,500, Sechelt Band Sechelt BC \$63,000, Seine River Band Mine Centre Ontario \$350,000, Selkirk Band Pelly Crossing YT \$121,000, Serpent River Band Cutler Ont \$364,700, Shawanaga Band Nobel Ont \$71,700, Shamattawa Band Shamattawa Man \$957,742, Sheguindah Band Sheguindah Ont \$115,000, She-shah Band Port Alberni BC \$138,936, Shesheganing Band Shesheganing Ont \$113,000, Shoal Lake Band Carrot River Sask \$190,566, Shoal Lake #39 Band Kejick Ont \$278,050, Shoal Lake #40 Kejick Ont \$612,375, Shoal River Band Pelican Rapids Man \$148,733, Shubenacadie Band Shubenacadie NS \$435,000, Shuswap Band Invermere BC \$56,105, Sioux Valley Band Grisswold Man \$323,824, Six Nations Band Ohsweken Ont \$1,290,200, Six Nations Traditional Hereditary Chiefs Oka Que \$367,000, Skidegate Skidegate BC \$228,340, Skwah Band Chilli-wack BC \$34,518, Sliammon Band Powell River BC \$75,526, Societe Relogement Naskapis Montreal Que \$2,154,857, Soda Creek Band Soda Creek BC \$39,100, Songhees Band Victoria BC \$40,000, Southeast Resource Development Council Winnipeg Man \$117,939, Southeast Tribal Division For Schools Winnipeg Man \$56,450, Spallumcheen Band Enderby BC \$67,276, Spanish River Band Massey Ont \$381,000, Split Lake Band Split Lake Man \$267,714, Squamish Band North Vancouver BC \$306,226, Standing Buffalo Band Fort Qu'Appelle Sask \$375,467, Starblanket Band Balcarres Sask \$100,500, Stellaquo Band Fraser Lake BC \$86,803, Stone Band Hanceville BC \$111,184, Stoney Band Morley Alta \$80,000, Stoney Creek Band Vanderhoof BC \$162,915, Stoney Rapids Band Black Lake Sask \$268,600, Stuart Trembleur Band Ft St James BC \$148,625, Sturgeon Lake Band Spruce Home Sask \$403,750, Sucker Creek Band Little Current Ont \$279,000, Sumas Band Abbotsford BC \$34,500, Summer Beaver Pickle Lake Ont \$306,200, Sunchild Band Rocky Mountain House Alta \$89,000, Swampy Cree Tribal Council The Pas Man \$33,690, Swan Lake Band Swan Lake Man \$156,604, Sweetgrass Band Gallivan Sask \$198,750, Sydney Band Sydney Lake NS \$160,550, Tahltan Tahltan BC \$133,460, Takla Lake Band Takla Landing BC \$85,250, Tallice Band Fort Vermilion Alta \$420,500, Temagami Band Temagami Ont \$193,550, Teslin Band Teslin YT \$132,977, Thessalon Band Thessalon Ont \$35,400, Thunderchild Band Turtleford Sask \$349,644, Tobique Band Perth-Andover NB \$374,201, Truro Band Truro NS \$96,213, Tsartlip Band Brentwood Bay BC \$152,740, Tsawataineuk Band Kingcome Inlet BC \$32,358, Tsawout Band Saanichton BC \$104,285, Tseycum Band Sidney BC \$34,058, Tsulquate Band Port Hardy BC \$145,000, Turnor Lake Band Turnor Lake Sask \$95,235, Tzeachten Band Sardis BC \$54,000, Uchucklesaht Band Port Alberni BC \$31,292, Ucluelet Band Ucluelet BC \$101,978, Ulkatcho Band Anahim Lake BC \$121,000, Upper Nicola Band Merrit BC \$78,200, Valley River Band Shortdale

Man \$102,452, Wabigoon Band Dinorwic Ont \$110,200, Wagmatcook Band Baddeck NS \$115,000, Wahpeton Band Prince Albert Sask \$133,029, Walpole Island Band Wallaceburg Ont \$758,500, Wapekeka Angling Lake Ont \$299,000, Wasagamack Band Wasagamack Man \$227,192, Washagamis Bay Band Keewatin Ont \$125,800, Waterhen Band Skownan Man \$145,736, Waterhen Lake Band Waterhen Lake Sask \$220,867, Waywayseecappo Band Rossburn Man \$196,488, Webequie Nakina Ont \$249,700, Weenusk Band Winisk Ont \$207,700, Westbank Band Westbank BC \$292,255, West Bay Band Excelsior Ont \$426,500, West Moberly Indian Band Moberly Lake BC \$52,500, West Region Tribal Council Dauphin Man \$35,183, Whelala Area Council Alert Bay BC \$43,000, Whitebear Band Carlyle Sask \$329,000, Whitefish Bay Band Pawituk Ont \$278,825, Whitefish Lake Band No 128 Goodfish Lake Alta \$1,346,048, Whitefish Lake Band No 459 Atikameg Alta \$137,350, Whitefish Lake Band Naughton Ont \$182,700, Whitefish River Band Birch Island Ont \$156,000, Whycocomagh Band Whycocomagh NS \$127,500, Wikwemikong Band Wikwemikong Ont \$253,500, Williams Lake Band Williams Lake BC \$300,000, Winisk Band Winisk Ont \$164,500, Woodstock Band Woodstock NB \$27,000, Wunnummin Wunnummin Ont \$335,000, York Factory Band Ilford Man \$135,762.

*Contributions to Indians and Inuit, their bands, settlements and corporations provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and operation \$30,470,497—*Abeegweit Band Cornwall PEI \$50,360, Adams Lake Band Chase BC \$34,690, Ahousat Band Ahousat BC \$63,576, Alexander Band Morinville Alta \$98,100, Alexis Band Gleanville Alta \$67,590, Alkali Lake Band Alkali Lake BC \$45,712, Anaham Band Alexis Creek BC \$43,100, Barren Lands Band Brochet Man \$27,900, Beardy's Duck Lake Sask \$69,665, Beausoleil Band Penetanguishene Ont \$58,696, Beaver Lake Band Lac La Biche Alta \$98,900, Bella Bella Band Waglisla BC \$101,087, Bella Coola Band Bella Coola BC \$73,503, Berens River Band Berens River Man \$99,300, Big Cove Band Rexton NB \$139,654, Bigstone Cree Band Desmarais Alta \$126,400, Big Trout Band Big Trout Ont \$69,412, Birdtail Sioux Band Beulah Man \$79,635, Blackfoot Band Gleichen Alta \$268,500, Blood Band Cardston Alta \$596,300, Bloodvein Band Bloodvein Man \$66,600, Boyer River Band High Level Alta \$41,200, Brokenhead Band Scaterbury Man \$49,700, Buffalo Point Band Middlebro Man \$28,000, Buffalo River Band Dillon Sask \$97,333, Burnt Church Band Lagaceville NB \$73,376, Campbell River Band Campbell River BC \$39,400, Canoe Creek Band Dog Creek BC \$30,167, Canoe Lake Band Canoe Narrows Sask \$57,455, Cape Mudge Band Quathiasi Cove BC \$30,692, Carcross Band Carcross YT \$33,486, Carmacks Band Carmacks YT \$68,309, Carry The Kettle Band Sintulsa Sask \$61,802, Champagne/Aishlik Band Champagne YT \$59,816, Chapel Island Band St Peter's NS \$48,100, Chehalis Band Agassiz BC \$72,946, Chemainus Band Ladysmith BC \$54,720, Chémawamin Band Easterville Man \$69,900, Chippewas of Nawash Band Wiarton Ont \$38,100, Chippewas of the Thames Band Muncy Ont \$84,071, Chippewas of Rama Rama Ont \$29,542, Chippewas of Sarnia Sarnia Ont \$94,463, Churchill Band Lynn Lake Man \$26,025, City of Fredericton Fredericton NB \$191,963, Cold Lake Band Grand Centre Alta \$189,500, Constance Lake Band Calstock Ont \$54,900, Band Councils: Abitibiwinini Amos Que \$38,749, Barriere Lake Rapid Lake Que \$41,002, Bécancour Bécancour Que \$23,186, Betsiamitsis Betsiamitsis Que \$139,768, Chisasibi Fort Georges Que \$87,739, Eastmain Eastmain Que \$24,403, Great Whale River Great Whale River Que \$390,309, Hurons de Lorette Village des Hurons Que \$244,726, Kahnawake Caughnawaga Que \$791,667, Kipawa Temiscaming Que \$24,787, Lac Simon Louvicourt Que \$55,438, La Romaine La Romaine Que \$43,660, Longue Pointe Winnyway River Que \$33,909, Manouane Berthier Que \$96,228, Mimams de Maria Maria Que \$34,163, Mingan Mingan Que

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$51,570, Mistassini Baie Du Poste Que \$256,635, Montagnais de Schefferville Schefferville Que \$78,070, Montagnais du Lac St-Jean Pte-Bleue Que \$324,995, Natashquan Natashquan Que \$48,348, Nemaska Champion Lake Que \$56,880, Obedjiwan Obedjiwan via Roberval Que \$102,317, Odanak Odanak Que \$36,297, Old Factory Old Factory Que \$109,390, Restigouche Restigouche Que \$154,830, River Desert Maniwaki Que \$80,588, Rupert House Baie James Que \$139,596, Temiscaming Notre-Dame-du-Nord Que \$27,245, Waswanipi Desmaraisville Que \$76,341, Weymontachie Sanmaur Que \$93,716, Cote Band Kam-sask Sask \$51,091, Cowessess Band Broadway Sask \$150,110, Cowichan Band Duncan BC \$85,739, Crane River Band Crane River Man \$51,000, Cree Band Fort Chipewyan Alta \$62,200, Cree Housing Corp Val D'Or Que \$84,580, Cross Lake Band Cross Lake Man \$218,323, Curve Lake Band Curve Lake Ont \$32,470, Dakota Ojibway Tribal Council Brandon Man \$583,142, Dakota Plains Band Edwin Man \$30,000, Dakota Tipi Band Portage La Prairie Man \$28,200, Dene Tha' Band Chateh Alta \$77,600, Dokis Band Monteville Ont \$51,470, Ebb & Flow Band Ebb & Flow Man \$26,982, Eel Ground Band Newcastle NB \$78,980, Eel River Band Dalhousie NB \$28,754, English River Band Patuanak Sask \$52,353, Eskasoni Band Eskasoni NS \$268,028, Fairford Band Fairford Man \$84,900, Federation of Saskatchewan Indians Saskatoon Sask \$113,226, Fisher River Band Koostatac Man \$74,800, Fishing Lake Band Wadena Sask \$30,849, Flying Dust Band Meadow Lake Sask \$59,805, Fond du Lac Band Union City Sask \$26,605, Fort Albany Band Mooseonee Ont \$43,163, Fort Alexander Band Fort Alexander Man \$25,000, Fort Hope Band Geraldton Ont \$32,000, Fort McKay Band Fort McKay Alta \$67,100, Fort McMurray Band Fort McMurray Alta \$43,300, Fort Nelson Indian Band Ft Nelson BC \$83,080, Fort William Band Thunder Bay Ont \$53,265, Frog Lake Band Frog Lake Alta \$108,300, Garden Hill Band Island Lake Man \$101,200, Garden River Band Sault Ste Marie Ont \$31,779 Georgian Bay Tribal Council Midland Ont \$66,350, Gitanmaax Band Council Hazelton BC \$42,580, Gitlakdamix New Aiyansh BC \$50,207, God's Lake Band God's Lake Narrows Man \$133,300, God's River Band God's River Man \$42,100, Golden Lake Band Golden Lake Ont \$41,454, Gordon Band Punichy Sask \$73,402, Grand Rapids Band Grand Rapids Man \$49,600, Grassy Narrows Band Grassy Narrows Ont \$165,640, Hagwilget Band Council New Hazelton BC \$27,022, Halfway River Indian Band Wonowon BC \$38,540, Hartley Bay Hartley Bay BC \$95,124, Heart Lake Band Heart Lake Alta \$64,500, Hesquiaht Band Tofino BC \$32,976, Island Lake Loon Lake Sask \$51,345, Islington Band Whitehog Ont \$45,340, Hollow Water Band Wanipigow Man \$82,400, Jackhead Band Dallas Man \$37,500, James Smith Kinistino Sask \$82,825, Janvier Band Chard Alta \$83,599, John Smith Birch Hills Sask \$64,995, Joseph Bighead Band Pierceland Sask \$35,650, Kahkewistahaw Band Broadview Sask \$51,675, Kamloops Band Kamloops BC \$31,730, Kasabonika Lake Kasabonika Ont \$27,190, Keeseekoose Band Kanskask Sask \$67,951, Keeseekoowenin Band Elphinstone Man \$35,000, Kehewin Band Bonnyville Alta \$215,700, Kettle Point of the Thames Band Forest Ont \$68,406, Key Band Norquay Sask \$187,934, Kincolith Band Kincolith BC \$46,437, Kingsclear Band Fredericton NB \$80,491, Kingfisher Band Kingfisher Lake Ont \$38,090, Kispiox Band Council Hazelton BC \$45,978, Kitamaat Band Kitamaat BC \$44,511, Kitasoo Band Klemtu BC \$48,964, Kitkatla Kitkatla BC \$194,815, Kitsegukla Band Council South Hazelton BC \$27,237, Kitsumkalum Kitsumkalum BC \$26,233, Klunane Band Burwash Landing YT \$31,122, Kwanlin Dun Band Whitehorse YT \$186,798, Kyuquot Band Kyuquot BC \$25,978, Lac La Croix Band Fort Frances Ont \$98,260, Lac La Hache Band Wollaston Lake Sask \$29,810, Lac La Ronge Band Lac La Ronge Sask \$129,134, Lakalzap Greenville BC \$34,651, Lake Babine Band Ft St James BC \$55,011, Lake Manitoba Band Vogar Man \$55,200, Lake St Martin Band Lake St Martin Man \$35,180, Lennox Island Band Lennox Island PEI \$75,661, Lesser Slave Lake Indian Regional Council Slave

Lake Alta \$367,500, Liard Band Watson Lake YT \$70,410, Little Black River Band O'Hanley Man \$61,200, Little Grand Rapids Band Little Grand Rapids Man \$98,429, Little Pine Band Paynton Sask \$38,300, Little Red River Band Fox Lake Alta \$85,500, Little Saskatchewan Band Gypsumville Man \$42,700, Long Lake #58 Band Longlac Ont \$25,500, Long Plain Band Edwin Man \$134,200, Lower Nicola Band Merritt BC \$36,000, Lytton Band Lytton BC \$88,614, Makwa Sahgaiehan Loon Lake Sask \$63,075, Masset Band Masset BC \$60,526, Mathias Colomb Band Pukatawagan Man \$59,000, Ministry of Solicitor General Toronto Ont \$2,815,395, Mistawasis Band Leask Sask \$80,140, Mohawks of the Bay of Quinte Deseronto Ont \$139,394, Muskrat Dam Band Pickle Lake Ont \$36,022, Montreal Lake Band Montreal Lake Sask \$54,699, Moose Band Moose Factory Ont \$52,409, Moose Lake Band Moose Lake Man \$86,800, Moosomin Band Cochin Sask \$32,769, Moricetown Band Council Smithers BC \$40,482, Mosquito Band Cando Sask \$29,336, Mount Currie Band Mount Currie BC \$127,632, Mowachatt Band Gold River BC \$25,590, Muscowepung Band Edenwold Sask \$31,943, Muskeg Lake Band Leask Sask \$35,423, Muskowekwan Band Lestock Sask \$42,010, Musqueam Band Vancouver BC \$50,754, Nanaimo Band Nanaimo BC \$47,950, Nelson House Band Nelson House Man \$135,400, Nemaiah Valley Band Nemaiah Valley BC \$57,171, Necoslie Band Ft St James BC \$44,448, Neshainlian Band Chase BC \$29,160, New Credit Band Hagersville Ont \$78,054, Nimpkish Band Alert Bay BC \$110,492, Nipissing Band Sturgeon Falls Ont \$37,950, Nitinaht Band Port Alberni BC \$42,132, Norway House Band Norway House Man \$252,387, NW Angle #37 Band Oak Island Minn USA \$36,430, Oak Lake Sioux Band Pipestone Man \$42,200, Ochopowace Band Broadview Sask \$83,694, Ohiaht Band Bamfield BC \$30,295, Okanagan Band Vernon BC \$61,540, Old Crow Band Old Crow YT \$41,880, Oneidas of the Thames Band Southwold Ont \$99,050, Onion Lake Lloydminster Sask \$89,350, Oxford House Band Oxford House Man \$90,600, Parry Island Band Parry Sound Ont \$121,854, Pasqua Band Fort Qu'Appelle Sask \$43,128, Paul Band Duffield Alta \$52,500, Pauquachin Band Brentwood Bay BC \$26,290, Peguis Band Hodgson Man \$207,100, Peigan Band Stand Off Alta \$325,600, Penelakut Band Chemainus BC \$30,560, Peepeekisis Band Balcarres Sask \$57,359, Peter Ballantyne Band Pelican Narrows Sask \$330,825, Piapot Band Cupar Sask \$61,895, Pictou Landing Band New Glasgow NS \$43,600, Pine Creek Band Camperville Man \$61,100, Poorman Band Quinton Sask \$44,490, Poplar River Band Neginnan Man \$60,400, Portage La Loche Band La Loche Sask \$50,921, Port Simpson Port Simpson BC \$102,842, Poundmaker Cut Knife Sask \$39,678, Red Bank Band Red Bank NB \$54,930, Red Earth Band Carrot River Sask \$32,480, Red Pheasant Band Cando Sask \$66,772, Red Sucker Lake Band Red Sucker Lake Man \$59,600, Rolling River Band Erickson Man \$119,300, Roseau River Band Ginew Man \$123,000, Ross River Band Ross River YT \$36,344, Sachigo Lake Band Sachigo Lake Ont \$35,200, Saddle Lake Band No 125 Saddle Lake Alta \$315,075, Sakimay Band Grenfell Sask \$56,410, Sandy Bay Band Marius Man \$96,000, Sandy Lake Band Favourable Lake Ont \$89,384, Sarcee Band Calgary Alta \$109,200, Sask Indian Community College Saskatoon Sask \$107,081, Saugeen Band Southampton Ont \$59,200, Saulteaux Band Cochin Sask \$27,166, Scowkale Band Sardis BC \$25,660, Sechelt Band Sechelt BC \$46,800, Selkirk Band Pelly Crossing YT \$39,504, Serpent River Band Cutler Ont \$25,300, Shamattawa Band Shamattawa Man \$45,917, Sheshaht Band Port Alberni BC \$28,572, Shoal Lake #39 Band Kejick Ont \$90,490, Shoal Lake #40 Band Kejick Ont \$151,770, Shoal River Band Pelican Rapids Man \$50,700, Shubenacadie Band Shubenacadie NB \$95,875, Sioux Valley Band Griswold Man \$81,250, Six Nations Band Ohsweken Ont \$333,552, Six Nations Traditional Hereditary Chiefs Oka Que \$45,236, Skidegate Skidegate BC \$41,002, Sliammon Band Powell River BC \$79,541, Spallumcheen Band Enderby BC \$55,925, Spanish River Band Massey Ont \$61,127, Split Lake

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Band Split Lake Man \$94,000, Squamish Band North Vancouver BC \$71,373, Squiala Band Chilliwack BC \$26,260, St Regis Band Cornwall Ont \$218,759, St Theresa Point Band St Theresa Point Man \$117,300, Standing Buffalo Band Fort Qu'Appelle Sask \$94,526, Stony Creek Band Vanderhoof BC \$67,273, Stony Rapids Band Black Lake Sask \$34,465, Stuart Trembleur Band Ft St James BC \$96,730, Sturgeon Lake Spruce Home Sask \$65,560, Sunchild Band Rocky Mountain House Alta \$40,200, Swan Lake Band Swan Lake Man \$50,000, Sweetgrass Band Gallivan Sask \$50,075, Tahltan Tahltan BC \$49,368, Takla Lake Band Takla Landing BC \$27,271, Tallcree Band Fort Vermilion Alta \$67,400, Teslin Band Teslin YT \$46,112, The Pas Band The Pas Man \$199,274, Thunderchild Band Turtleford Sask \$57,824, Tobique Band Perth-Andover NB \$58,808, Town of Truro Truro NS \$121,003, Truro Band Truro NS \$38,550, Turnor Lake Band Turnor Lake Sask \$27,791, Ulkatcho Band Anahim Lake BC \$29,413, UNN Loc 143 Goodhope Lake BC \$131,394, UNN Loc 167 Lower Post YT \$64,930, Upper Nicola Band Merritt BC \$36,000, Valley River Band Shortdale Man \$73,000, Wasagamack Band Baddeck NB \$34,685, Wasagamack Band Wasagamack Man \$85,200, Waterhen Band Skowman Man \$34,300, Waywayseccappo Band Rossburn Man \$99,100, West Bay Excelsior Ont \$174,263, Whitebear Band Carlyle Sask \$66,605, Whitefish Bay Pawituk Ont \$38,000, Whitefish Lake Band No 128 Goodfish Lake Alta \$144,393, Whycomomagh Band Whycomomagh NS \$46,200, Wikwemikong Band Wikwemikong Ont \$28,670, Woodstock Band Woodstock NB \$27,416.

*Special Indian Constable Program \$2,806,222—*Conseil Police Amérindienne Pte-Bleue Que \$2,769,768, Lansdowne House Nakina Ont \$27,000.

*Contributions to Indian Bands and Inuit settlements for administrative overhead costs \$40,667,744—*Abegweit Band Cornwall PEI \$67,096, Afton Band Afton NS \$65,000, Adams Lake Band Chase BC \$75,100, Ahousat Band Ahousat BC \$129,250, Alderville Roseneth Ont \$35,924, Alexander Band Morinville Alta \$50,240, Alexis Band Glenevis Alta \$52,930, Alexis Creek Band Chilanko Forks BC \$32,029, Alkali Lake Band Alkali Lake BC \$51,062, Anaham Band Alexis Creek BC \$55,808, Atlin Band Atlin YT \$48,323, Attawapiskat Attawapiskat Ont \$110,873, Athabasca Tribal Council Fort McMurray Alta \$94,000, Autorite Regionale Cri Val D'Or Que \$83,307, Barren Lands Band Brochet Man \$43,256, Batchawana Sault Ste Marie Ont \$53,173, Beady's Band Duck Lake Sask \$119,918, Bearskin Lake Emo Ont \$27,156, Beausoleil Penetanguishene Ont \$29,800, Beaver Lake Lac La Biche Alta \$99,430, Bella Bella Band Waglisla BC \$328,382, Bella Bella Community Society Waglisla BC \$136,045, Bella Coola Band Bella Coola BC \$118,101, Bella Coola District Council Bella Coola BC \$74,900, Berens River Band Berens River Man \$59,831, Big Cove Band Rexton NB \$113,380, Bird tail Sioux Band Beulah Man \$73,200, Blackfoot Band Gleichen Alta \$169,259, Blood Band Cardston Alta \$251,956, Bloodvein Band Bloodvein Man \$50,531, Bonaparte Band Cache Creek BC \$55,150, Boyer River Band High Level Alta \$54,300, Brokenhead Band Scantbury Man \$51,700, Buffalo River Band Dillon Sask \$57,814, Burnt Church Band Lagaceville NB \$83,894, Canim Lake Band 100 Mile House BC \$61,523, Canoe Creek Band Dog Creek BC \$27,535, Canoe Lake Band Canoe Narrows Sask \$73,650, Canyon City Canyon City BC \$31,365, Cape Mudge Band Quathiaski Cove BC \$46,445, Carcross Band Carcross YT \$61,148, Carmacks Band Carmacks YT \$50,914, Carrier-Sekani Tribal Council Prince George BC \$140,500, Carry The Kettle Sinaluta Sask \$78,336, Champagne/Aishihik Band Champagne YT \$50,535, Chapel Island Band St Peter's NS \$86,063, Chehalis Band Agassiz BC \$68,670, Chemainus Band Ladysmith BC \$62,340, Chemawawin Band Easterville Man \$62,411, Chippewas of Georgina Island Sutton West Ont \$30,966, Chippewas of Kettle Point Forest Ont \$45,300, Chippewas of Nawash Wharion Ont \$45,060, Chippewas of Sarnia Sarnia Ont \$44,800, Chippewas of

the Thames Muncey Ont \$75,260, Chilliwack Area Indian Council Sardis BC \$78,303, Churchill Band Lynn Lake Man \$43,805, Claycoyot Band Tofino BC \$29,530, Cold Lake Grand Centre Alta \$194,038, Coldwater Band Merritt BC \$43,300, Comité Coordination Attikamek Sipi Manouane Que \$96,256, Conseil Attikamek Montagnais Village des Hurons Que \$416,606, Conseil Algonquin de L'Ouest Val D'Or Que \$63,100, Conseil Police Amérindienne Pte-Bleue Que \$197,147, Band Councils: Abitibi-winni Amos Que \$70,343, Betsiamites Bersimis Que \$149,830, Chisasibi Fort Georges Que \$67,459, Great Whale River Great Whale River Que \$35,003, Hurons de Lorette Village des Hurons Que \$97,825, Kahnawake Caughnawaga Que \$273,643, Kipawa Témiscaming Que \$28,745, Lac Simon Louvicourt Que \$43,959, La Romaine La Romaine Que \$29,752, Longue Pointe Winway River Que \$51,274, Manouane Berthier Que \$50,309, Micmacs de Maria Maria Que \$72,218, Mingan Mingan Que \$47,602, Mistassini Baie du Poste Que \$61,309, Montagnais de Les Escoumins Les Escoumins Que \$37,652, Montagnais de Schefferville Schefferville Que \$64,240, Montagnais du Lac St-Jean Pte-Bleue Que \$302,827, Montagnais Sept-Îles Malietonan Sept-Îles Que \$68,920, Naskapi de Schefferville Schefferville Que \$35,289, Natashquan Natashquan Que \$41,901, Nemaska Champion Lake Que \$28,442, Obedjiwan Obedjiwan via Roversal Que \$49,413, Odanak Odanak Que \$25,028, Old Factory Old Factory Que \$45,848, Restigouche Restigouche Que \$161,033, River Desert Maniwaki Que \$63,163, Rupert House Rupert House Que \$38,178, Témiscaming Notre-Dame-du-Nord Que \$61,900, Waswanipi Desmaraisville Que \$47,483, Weymontachie Sanmaur Que \$74,032, Constance Lake Calstock Ont \$76,400, Cote Band Kamsack Sask \$117,262, Couchiching Fort Frances Ont \$145,600, Cowessess Band Broadview Sask \$34,245, Cowichan Band Duncan BC \$197,707, Crane River Band Crane River Man \$60,000, Cree Band Fort Chipewyan Alta \$115,405, Cree Housing Corp Val D'Or Que \$85,350, Cree Regional Authority Val D'Or Que \$3,444,495, Cross Lake Band Cross Lake Man \$150,853, Cumberland House Band Cumberland House Sask \$33,827, Curve Lake Curve Lake Ont \$84,887, Dakota Ojibway Tribal Council Brandon Man \$47,760, Dakota Plains Band Edwin Man \$51,900, Dakota Tipi Band Portage La Prairie Man \$51,499, Dauphin River Band Gypsumville Man \$37,595, Dawson Band Dawson City YT \$62,832, Day Star Band Punichny Sask \$27,504, Dene Tha' Band Chateh Alta \$116,340, Desolation Sound Tribal Council Sardis BC \$91,978, Dokis Monetville Ont \$29,527, Eagle Lake Band Eagle Lake Ont \$29,800, Ebb and Flow Band Ebb and Flow Man \$39,862, Eel Ground Band Newcastle NB \$60,350, Eel River Band Dalhousie NB \$57,925, English River Band Patuanak Sask \$49,800, Eskasoni Band Eskasoni NS \$171,764, Fairford Band Fairford Man \$132,200, Fisher River Band Koostatak Man \$133,700, Fishing Lake Band Wadena Sask \$53,055, Flying Dust Band Meadow Lake Sask \$60,950, Fond du Lac Band Uranium City Sask \$74,027, Fort Chipewyan Band Fort Chipewyan Alta \$53,100, Fort Hope Fort Hope Ont \$105,300, Fort McKay Band Fort McKay Alta \$47,880, Fort McMurray Band Fort McMurray Alta \$45,400, Fort William Thunder Bay Ont \$53,786, Fountain Band Lillooet BC \$52,997, Fox Lake Band Gillam Man \$70,973, Frog Lake Frog Lake Alta \$172,260, Garden Hill Band Island Lake Man \$158,142, Garden River Sault Ste Marie Ont \$149,260, Georgian Bay Tribal Council Georgian Bay Ont \$155,090, Gitanmaax Band Council Hazelton BC \$96,111, Gitlakdamix New Aiyansh BC \$120,724, Gitwangak Band Council Kitwanga BC \$49,959, Glen Vowell Band Council Hazelton BC \$27,154, God's Lake Band God's Lake Narrows Man \$123,042, God's River Band God's River Man \$45,611, Golden Lake Golden Lake Ont \$49,465, Gordon Band Punichny Sask \$106,443, Grand Rapids Band Grand Rapids Man \$73,095, Grassy Narrows Band Grassy Narrows Ont \$42,510, Hagwilget Band Council New Hazelton BC \$41,157, Hartley Bay Hartley Bay BC \$69,958, Heart Lake Heart Lake Alta \$59,868, Heron Bay Heron Bay Ont \$35,622, Hesquiaht Band Tofino BC \$29,606, Hollow Water Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Wanipigow Man \$60,300, Hope Band Hope BC \$37,844, Iroquois of St Regis Cornwall Ont \$36,000, Iskuk Iskuk BC \$33,784, Island Lake Band Loon Lake Sask \$64,088, Islington Band Whitedog Ont \$86,800, Jackhead Band Dallas Man \$56,495, James Smith Band Kinistino Sask \$171,559, Janvier Band Chard Alta \$50,280, John Smith Band Birch Hills Sask \$50,370, Joseph Bighead Pierceland Sask \$35,940, Kahkewistahaw Band Broadview Sask \$54,300, Kamloops Band Kamloops BC \$91,388, Kasabonika Lake Kasabonika Lake Ont \$30,541, Keeseekeose Band Kanskask Sask \$83,018, Keeseekeowenin Band Elphinstone Man \$52,500, Kehewin Band Bonnyville Alta \$181,190, Key Band Norquay Sask \$50,897, Kincolith Band Kincolith BC \$52,381, Kingsclear Band Fredericton NB \$97,823, Kinistino Band Chagoneg Sask \$48,801, Kispiox Band Council Hazelton BC \$85,683, Kitamaat Kitamaat BC \$111,497, Kitasoo Band Klemtu BC \$74,038, Kitkatla Kitkatla BC \$77,565, Kitsgukla Band Council South Hazelton BC \$46,911, Kwakiutl Band Port Hardy BC \$27,500, Kwakiutl District Council Port Hardy BC \$233,000, Kitwancool Band Council Kitwanga BC \$32,142, Kluane Band Burwash Landing YT \$53,430, Kootenay Indian Area Council Cranbrook BC \$49,865, Kwakiuth Development Council Vancouver BC \$34,000, Kwailin Dun Band Whitehorse YT \$103,551, Lac La Croix Lac La Croix Ont \$59,133, Lac La Hache Band Wollaston Lake Sask \$34,000, Lac La Ronge Band Lac La Ronge Sask \$326,666, Lakalzap Greenville BC \$79,138, Lake Babine Band Burns Lake BC \$120,216, Lake Manitoba Band Vogar Man \$90,700, Lake St Martin Band Lake St Martin Man \$86,000, Lennox Island Band Lennox Island PEI \$70,348, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$129,138, Liard Band Watson Lake YT \$70,665, Lillooet Dist Indian Council Lillooet BC \$111,843, Lillooet Tribal Council Lillooet BC \$96,131, Little Black Bear Goodspeed Sask \$39,740, Little Black River Band O'Hanley Man \$53,135, Little Grand Rapids Band Little Grand Rapids Man \$65,231, Little Pine Band Paynton Sask \$38,565, Little Red River Band Fox Lake Alta \$181,400, Little Saskatchewan Band Gypsumville Man \$55,700, Long Lake #58 Longlac Ont \$44,800, Long Lake #77 Longlac Ont \$27,300, Long Plain Band Edwin Man \$135,000, Lower Nicola Band Merritt BC \$64,950, Lower Similkameen Band Keremeos BC \$67,860, Lubicon Lake Band Peace River Alta \$85,420, Lytton Band Lytton BC \$72,540, Makivik Corp Montreal Que \$1,810,000, Makwa Sahgaiechan Band Loon Lake Sask \$44,468, Masset Masset BC \$162,579, Mathias Colomb Band Pukatawagan Man \$82,675, Mattagami Gogama Ont \$66,007, Mayo Band Mayo YT \$70,803, Meadow Lake District Chiefs Meadow Lake Sask \$299,360, Metlakatla Metlakatla BC \$30,226, Mississauga Band Blind River Ont \$47,488, Mistawasis Band Leask Sask \$70,710, Mohawk of the Bay of Quinte Deseronto Ont \$78,581, Montreal Lake Band Montreal Lake Sask \$150,000, Moose Band Moose Factory Ont \$170,005, Moose Deer Pt Macler Ont \$27,508, Moose Lake Band Moose Lake Man \$63,048, Moosomin Band Cochin Sask \$37,035, Moravian of the Thames Thamesville Ont \$27,740, Moricetown Band Council Smithers BC \$114,992, Mosquito Band Cando Sask \$40,898, Mount Currie Band Mount Currie BC \$130,873, Mowachath Band Gold River BC \$59,000, Muscowpetung Band Edenwold Sask \$33,977, Muskeg Lake Band Leask Sask \$43,168, Muskowekwan Band Lestock Sask \$28,127, Musqueam Band Vancouver BC \$138,091, Naicatchewenin Devlin Ont \$33,834, Nanaimo Band Nanaimo BC \$67,000, Necotie Band Ft St James BC \$76,045, Nelson House Band Nelson House Man \$146,902, Nemaiah Valley Band Nemaiah Valley BC \$35,120, Neskainlith Band Chase BC \$45,175, Nicicousemencaning Fort Frances Ont \$35,877, Nimpkish Band Alert Bay \$149,203, Nipissing Sturgeon Falls Ont \$50,250, Nishga Tribal Council New Aiyansh BC \$180,000, Nitinahat Band Port Alberni BC \$30,000, North Battleford Management Associates North Battleford Sask \$29,285, North Coast Tribal Council Prince Rupert BC \$260,000, Northlands Band Lac Brochet Man \$57,473, North Thompson Band Barriere BC \$52,955, Norway House Band Norway House Man

\$163,896, Nut Lake Band Rose Valley Sask \$36,363, Oak Lake Sioux Band Pipestone Man \$92,100, O'Chiese Band Rocky Mountain House Alta \$26,050, Ochopehwa Band Broadview Sask \$89,800, Okanagan Band Vernon BC \$85,400, Okanagan Tribal Council Penticton BC \$32,668, Okanese Band Balcarres Sask \$62,697, Okekeno Band Dawson's Landing BC \$28,355, Old Crow Band Old Crow YT \$63,626, One Arrow Band Batoche Sask \$74,857, Onegaming Nestor Falls Ont \$50,229, Oneidas of the Thames Southwold Ont \$110,220, Onion Lake Band Lloydminster Sask \$310,254, Oromocto Band Oromocto NB \$37,978, Osoyoos Band Oliver BC \$59,012, Oxford House Band Oxford House Man \$98,342, Pabineau Band Bathurst NB \$29,445, Picotou Landing Band New Glasgow NS \$50,000, Parry Island Parry Sound Ont \$44,800, Paul Band Duffield Alta \$42,970, Pavilion Band Cache Creek BC \$35,332, Peepekisis Band Balcarres Sask \$55,735, Peigan Band Stand Off Alta \$115,350, Peguis Band Hodgson Man \$221,754, Penelakut Band Chemainus BC \$50,000, Penticton Band Penticton BC \$58,890, Peter Ballantyne Band Pelican Narrows Sask \$295,000, Piapot Band Cupar Sask \$76,776, Pine Creek Band Camperville Man \$72,700, Poorman Quinton Sask \$140,114, Poplar River Band Negginan Man \$47,800, Portage La Loche Band La Loche Sask \$48,800, Port Simpson Port Simpson BC \$146,350, Poundmaker Band Cut Knife Sask \$60,211, Rainy River Emo Ont \$52,620, Rama Rama Ont \$49,046, Red Bank Band Red Bank NB \$59,250, Red Earth Band Carrot River Sask \$85,005, Red Pheasant Band Cando Sask \$44,142, Red Sucker Lake Band Red Sucker Lake Man \$63,942, Rocky Bay MacDiarmid Ont \$34,937, Rolling River Band Erickson Man \$62,100, Roseau River Band Ginew Man \$139,700, Ross River Band Ross River YT \$61,946, Saddle Lake Band No 125 Saddle Lake Alta \$244,700, Sagkeeng Education Authority Pine Falls Man \$33,500, Sakinay Band Grenfell Sask \$52,810, Sandy Bay Band Marius Man \$182,430, Sandy Lake Band Shell Lake Sask \$72,725, Sarcee Band Calgary Alta \$84,739, Saskatchewan Indian Federation College Saskatoon Sask \$55,000, Saskatoon District Chiefs Saskatoon Sask \$49,428, Saugeen Band Southampton Ont \$63,817, Saulteaux Band Cochin Sask \$36,211, Seabird Band Agassiz BC \$54,366, Sechelt Band Sechelt BC \$130,930, Seine River Mine River Ont \$44,800, Selkirk Band Pelly Crossing YT \$57,486, Serpent River Cutler Ont \$33,252, Seton Lake Band Shalalth BC \$46,350, Shamatawa Band Shamatawa Man \$49,948, Sheshaht Band Port Alberni BC \$52,000, Shoal Lake Band Carrot River Sask \$54,800, Shoal Lake #39 Kejick Ont \$90,050, Shoal Lake #40 Band Kejick Ont \$29,800, Shoal River Band Pelican Rapids Man \$54,792, Shubenacadie Band Shubenacadie NS \$140,000, Sioux Valley Band Griswold Man \$118,290, Six Nations Ohsweken Ont \$75,680, Six Nations Traditional Hereditary Chiefs Oka Que \$59,415, Skidegate Skidegate BC \$81,935, Sliammon Band Powell River BC \$40,236, South East Development Council Winnipeg Man \$28,000, Spallumcheen Band Enderby BC \$80,856, Spanish River Band Massey Ont \$108,733, Split Lake Band Split Lake Man \$117,662, Squamish Band North Vancouver BC \$113,375, St Mary's Band Fredericton NB \$68,044, St Regis Cornwall Ont \$199,885, St Theresa Point Band St Theresa Point Man \$118,442, Standing Buffalo Band Fort Qu'Appelle Sask \$56,575, Starblanket Band Balcarres Sask \$43,759, Sto-Lo Nation Vancouver BC \$65,442, Stone Band Hanceville BC \$31,989, Stoney Creek Band Vanderhoof BC \$47,216, Stony Rapids Band Black Lake Sask \$45,479, Stuart Trembleur Band St James BC \$92,605, Sturgeon Lake Band Spruce Home Sask \$91,731, Sucker Creek Band Little Current Ont \$29,710, Swan Lake Band Swan Lake Man \$129,300, Sweetgrass Band Galianan Sask \$94,242, Sydney Band Sydney NS \$68,000, Tahltan Tahltan BC \$91,416, Takla Lake Band Takla Landing BC \$27,714, Tallcree Band Fort Vermilion Alta \$51,240, Teslin Band Teslin YT \$56,228, The Pas Band The Pas \$220,140, Thunderchild Band Turtleford Sask \$169,560, Treaty 8 Tribal Assoc Ft St John BC \$35,000, Tobique Band Perth-Andover NB \$95,460, Tribal Chiefs Assoc of Northeastern St Paul Alta \$75,000, Truro Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Truro NS \$93,854, Tsartlip Band Brentwood Bay BC \$41,500, Tsawataineuk Band Kingcome Inlet BC \$38,350, Tsawout Band Saanichton BC \$32,000, Tsalutale Band Port Hardy BC \$44,900, Turnor Lake Band Turnor Lake Sask \$31,200, Ulkatcho Band Anahim Lake BC \$44,728, Union of New Brunswick Indian Fredericton NB \$30,000, United Chiefs Council of Manitoulin Excelsior Ont \$65,161, UNN Loc 143 Good Hope Lake BC \$116,538, UNN Loc 167 Lower Post YT \$45,476, Upper Nicola Band Merrit BC \$64,950, Valley River Band Shordale Man \$52,700, Wabigoon Band Dinorwic Ont \$32,700, Wagmatcook Band Baddeck NS \$79,850, Wahpeton Band Prince Albert Sask \$178,556, Walpole Island Wallaceburg Ont \$124,520, War Lake Band Ilford Man \$29,500, Wasagamack Band Wasagamack Man \$80,631, Waterhen Band Skownan Man \$70,200, Waterhen Lake Band Waterhen Lake Sask \$61,750, Waywayseecappo Band Rossburn Man \$90,700, Webeque Webeque Ontario \$31,800, Wesbank Band Westbank BC \$221,586, West Bay Band Excelsior Ont \$31,218, Whitebear Band Carlyle Sask \$95,600, Whitefish Bay Pawitok Ont \$83,400, Whitefish Lake Band No 128 Goodfish Lake Alta \$166,565, Whitefish Lake Band Naughton Ont \$31,477, Whitefish River Band Birch Island Ont \$45,178, Whycocomagh Band Whycocomagh NS \$85,886, Wikwemikong Wikwemikong Ont \$82,713, Woodstock Band Woodstock NB \$35,484, Yellowhead Tribal Council Edmonton Alta \$274,257, York Factory Band Ilford Man \$39,780, Yorkton District Chiefs Yorkton Sask \$267,500.

Contributions to Indian Bands and Inuit settlements for local development planning \$5,103,331— Alexis Band Glenievist Alta \$40,000, Blackfoot Band Gleichen Alta \$40,000, Brokenhead Band Scantbury Man \$33,045, Central Interior Tribal Council Kamloops BC \$156,240, Chemawawin Band Easterville Man \$36,310, Chippewas of Nawash Wiarton Ont \$31,122, Cook's Ferry Band Merritt BC \$64,600, Cree Housing Corp Val D'Or Que \$28,450, Cross Lake Band Cross Lake Man \$32,503, Eagle Lake Kenora Ont \$30,000, Fairford Band Fairford Man \$42,500, Flying Dust Band Meadow Lake Sask \$35,000, Fond du Lac Uranium City Sask \$35,900, Fort Hope Fort Hope Ont \$25,000, Frog Lake Frog Lake Alta \$40,000, Grand Council Treaty #9 Toronto Ont \$78,150, Grassy Narrows Grassy Narrows Ont \$42,937, Georgian Bay Tribal Council Midland Ont \$139,150, Hollow Water Band Wanipigow Man \$31,800, Ingenika Band Ingenika Point BC \$42,200, Islington Band Kenora Ont \$36,067, James Smith Band Kinistino Sask \$39,000, Kootenay Indian Area Council Cranbrook BC \$325,735, Kwaulin Dun Band Whitehorse YT \$102,804, Meadow Lake Dist Chiefs Joint Venture Meadow Lake Sask \$66,170, Moose Band Moose Factory Ont \$30,000, Moose Lake Band Moose Lake Man \$44,500, Moose Woods Saskatoon Sask \$25,000, Mosquito Band Cando Sask \$32,005, Musqueam Band Vancouver BC \$30,000, Native Training Institute Merritt BC \$26,800, Nelson House Band Nelson House Man \$35,000, New Post Cochrane Ont \$36,500, Nicickousemenecaning Fort Frances Ont \$28,000, Nlaka' Pamux Nation Tribal Council Kamloops BC \$196,665, NMI Holdings Ltd Regina Sask \$31,600, North Battleford Management Associates North Battleford Sask \$74,180, North Thompson Band Barriere BC \$34,738, Norway House Band Norway House Man \$53,000, Nuu-chan-Nulth Tribal Council Port Alberni BC \$25,500, Okanagan Tribal Council Penticton BC \$153,507, Osoyoos Band Oliver BC \$25,600, The Pas Band The Pas Man \$30,327, Pavilion Band Cache Creek BC \$25,000, Qu'Appelle Valley Indian Dev Authority Regina Sask \$117,630, Rainy River Emo Ont \$31,423, Sarcee Band Calgary Alta \$48,266, Saugeen Band Southampton Ont \$31,122, Serpent River Band Cutler Ont \$39,000, Shuswap Nation Tribal Council Lytton BC \$193,880, Six Nations Ohsweken Ont \$40,000, United Chiefs Council of Manitoulin Excelsior Ont \$25,000, Westbank Band Westbank BC \$38,529, Whitesand Armstrong Ont \$39,960.

Contributions to Indian associations for policy development and consultation \$14,070,413— Assoc of Iroquois & Allied Indians

Toronto Ont \$357,136, Assoc of United Tahltans Dease Lake BC \$75,000, Bella Coola District Council Bella Coola BC \$36,801, Canadian Indian Lawyers Hobbema Alta \$25,000, Cariboo Tribal Council Williams Lake BC \$254,400, Carrier-Sekani Tribal Council Prince George BC \$131,077, Conseil Attikamek Montagnais Village des Hurons Que \$37,000, Chiefs of Ontario Toronto Ont \$486,500, Chippewas of the Thames Band Muncey Ont \$50,000, Comité Coordination Attikamek Sipi Manouane Qué \$30,000, Conseil Attikamek Montagnais Village des Hurons Que \$50,000, Council for Yukon Indian Whitehorse YT \$25,000, Dakota Ojibway Tribal Council Brandon Man \$533,316, Dene Nation Yellowknife NWT \$203,779, Driftpile Band Driftpile Alta \$26,390, Federation of Sask Indians Saskatoon Sask \$846,000, First Nation's Confederacy Inc Winnipeg Man \$57,303, Four Nations Confederacy Winnipeg Man \$25,000, Gitksan-Carrier Tribal Council Hazelton BC \$199,103, Grand Council Treaty #3 Toronto Ont \$436,770, Grand Council Treaty #9 Toronto Ont \$566,028, Indian Assoc of Alberta Edmonton Alta \$1,258,000, Indian Community of Ontario Toronto Ont \$64,734, Indian Wild Rice Producers of Manitoba Winnipeg Man \$26,580, Interlake Reserves Development Council Ashern Man \$121,527, Island Lake Tribal Council Island Lake Man \$67,000, Keewatin Tribal Council Thompson Man \$282,176, Kwakiutl District Council Port Hardy BC \$50,523, Lillooet Tribal Council Lillooet BC \$33,175, Lustel k'E Band Council C/O Snowdrift NWT \$25,260, Manitoba Keewatinowik Okimakanac Inc Thompson Man \$202,500, Musgamag-Tsawataineuk Tribal Council Simoom Sound BC \$84,521, Native Training Institute Merritt BC \$93,000, Native Women's Assoc of NWT Yellowknife NWT \$32,360, National Indian Brotherhood Ottawa Ont \$1,113,479, Native Communications Society Yellowknife NWT \$29,134, Nishga Tribal Council New Aiyansh BC \$31,110, North Coast Tribal Council Prince Rupert BC \$150,356, Nuu-chan-Nulth Tribal Council Port Alberni BC \$795,676, Ontario Indian Housing Toronto Ont \$190,834, Rainy Lake Tribal Council Emo Ont \$245,200, Saskatchewan Indian Community Saskatoon Sask \$45,000, Sask Indian Women's Assoc Regina Sask \$150,000, Sechelt Indian Band Sechelt BC \$36,250, Six Nations Council Ohsweken Ont \$31,000, Southeast Resource Development Council Winnipeg Man \$353,260, South Island District Council Mill Bay BC \$274,250, Sto-Loo Nation Vancouver BC \$39,954, Swampy Cree Tribal Council The Pas Man \$342,387, The Alliance Vancouver BC \$52,003, Union of British Columbia Indian Chiefs Vancouver BC \$240,371, Union of New Brunswick Indians Fredericton NB \$211,147, Union of Nova Scotia Indians Sydney NS \$400,459, Union of Ontario Indians Toronto Ont \$798,714, University of Western Ontario London Ont \$220,000, West Region Tribal Council Dauphin Man \$278,544, York University Toronto Ont \$75,000.

NORTHERN AFFAIRS PROGRAM \$390,449,575

Grants to individuals or organization for the advancement of Indian and Inuit Culture \$50,000

Grants to Canadian universities and institutes for northern scientific research training \$625,000— University of: Edmonton Alta \$37,000, BC Vancouver \$29,000, Laval Quebec Que \$50,500, Manitoba Winnipeg Man \$41,500, McGill Montreal Que \$46,500, McMaster Hamilton Ont \$30,500, Memorial St John's Nfld \$28,000, Montreal Montreal Que \$30,000, Ottawa Ottawa Ont \$27,000, Quebec Quebec Que \$44,000, Saskatchewan Saskatoon Sask \$39,000, Toronto Toronto Ont \$36,000.

Grant to the Association of Canadian Universities for Northern Studies to co-ordinate the northern scientific activities of Canadian universities \$150,000— Assoc of Canadian Universities Ottawa Ont \$150,000.

Grant to the Ninth National Northern Development Conference \$10,500

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory \$12,000

Grant to the Canadian Arctic Resources Committee to promote independent analyses of northern issues and of the proposals of government and industry relating to these issues \$50,000—Canadian Arctic Resources Committee Ottawa Ont \$50,000.

Grants of \$10,000 to the British Columbia and Yukon Chamber of Mines; \$7,500 to the Alberta Chamber of Resources; \$20,000 to the Yukon Chamber of Mines; \$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of Prospectors' Training Courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits \$57,500

Grants of \$5,000 to the Territories Accident Prevention Association; and \$1,500 to the Northwest Territories Mines Safety Association \$6,500

Grant to the Yukon Prospectors' Association \$2,000

Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council \$41,296

Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit \$8,113,000—Government of the NWT Yellowknife NWT \$8,113,000.

Contribution to the Government of the Yukon Territory for hospital care of Indians \$1,427,000—Government of the Yukon Territory Whitehorse YT \$1,427,000.

Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit \$1,713,000—Government of the Yukon Territory Whitehorse YT \$1,713,000.

Contribution to the Government of the Yukon Territory for medicare of Indians \$378,000—Government of the Yukon Territory Whitehorse YT \$378,000.

Contribution to the Government of the Yukon Territory for low income rental-purchase housing \$75,348—Government of the Yukon Territory Whitehorse YT \$75,348.

Contribution to Inuit for the purpose of furthering economic development among Inuit people \$1,429,196—Canadian Arctic Co-operative Yellowknife NWT \$446,246, Canadian Arctic Producers Ottawa Ont \$214,278, Kekertak Eskimo Coop Gjoa Haven NWT \$26,000, Koomiut Cooperative Ltd Pelly Bay NWT \$30,000, La Federation des Cooperatives du Quebec Montreal Que \$87,000, Pitsiulak Cooperative Chesterfield Inlet NWT \$30,000.

Contribution to Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development \$128,031—Inuit Broadcasting Corp Ottawa Ont \$26,475, Inuit Tapirisat of Canada Ottawa Ont \$71,565.

Contribution to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program \$454,000—Inuit Cultural Institute Eskimo Point NWT \$400,000, Labrador Inuit Assoc Nain Labrador \$54,000.

Contribution to Inuit associations to provide a television and broadcasting service to Inuit communities in the Northwest Territories and Northern Quebec \$2,200,000—Inuit Broadcasting Corp Ottawa Ont \$1,355,840, Tagramiut Nipingat Inc Salluit Que \$844,160.

Contribution to Interjurisdictional Caribou Management Board \$15,000

Contribution to the Government of the Northwest Territories for special employment initiatives \$490,310—Government of NWT Yellowknife NWT \$490,310.

Contribution to the Association of Canadian Universities for Northern Studies \$15,000

Contribution to the Government of the Yukon Territory under an interim subsidiary agreement on tourism development in the Yukon \$383,343—Yukon Tourist Development Whitehorse YT \$383,343.

Contribution to Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals \$701,930—Environment Canada Ottawa Ont \$570,430, Inuit Tapirisat of Canada Ottawa Ont \$131,500.

Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people \$40,000—Council for Yukon Indians Whitehorse YT \$40,000.

Contribution to the Yukon territorial government for development initiatives undertaken under subsidiary agreement for the purpose of economic and socio-economic adjustment \$712,309—Government of the Yukon Whitehorse YT \$712,309.

Contribution to the Governments of the Yukon and Northwest Territories for planning and research programs for hydrocarbon development \$530,000—Govt of NWT Yellowknife NWT \$530,000.

Contribution to the Government of the Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities \$2,005,000—Government of the NWT Yellowknife NWT \$965,747, Government of the Yukon Territory Whitehorse YT \$1,039,253.

Contribution to the Government of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities \$200,000—Government of the NWT Yellowknife NWT \$120,000, Government of the Yukon Territory Whitehorse YT \$80,000.

Contributions to Governments of the Yukon and Northwest Territories to provide power rate relief to the small non-government commercial enterprises in isolated northern communities \$299,998—Government of the NWT Yellowknife NWT \$99,998, Govt of the Yukon Territory Whitehorse YT \$200,000.

Contribution to Governments of the Yukon and Northwest Territories for the Federal Building Retrofit and Off-Oil Conversion Program \$530,000—Government of the NWT Yellowknife NWT \$530,000.

Contribution to Dene and Metis Associations in relation to the pipeline project \$1,632,308—Dene Nation Yellowknife NWT \$1,332,208, Metis Assoc of NWT Yellowknife NWT \$300,100.

Contribution to the City of Whitehorse for special employment initiatives \$400,000—City of Whitehorse Whitehorse YT \$400,000.

Contribution to the Government of the Northwest Territories for reconstruction of intra territorial northern roads \$3,400,422—Government of the NWT Yellowknife NWT \$3,400,422.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$48,181,000—Government of the Yukon Territory Whitehorse YT \$48,181,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$24,438,000—Government of the Yukon Territory Whitehorse YT \$24,438,000.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$227,080,584—Government of the Northwest Territories Yellowknife NWT \$227,080,584.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$62,472,000—Government of the Northwest Territories Yellowknife NWT \$62,472,000.

NATIVE CLAIMS PROGRAM \$5,677,747

Grants to Indian bands for specific land claims \$774,908—Clinton Band Vancouver BC \$139,999, Osoyoos Band Oliver BC \$634,909.

Grants to Indians and Inuit in respect of the James and Northern Quebec Agreement \$1,380,105—Cree National Authority Val d'Or Que \$828,188, Makivik Corp Fort Chimo Que \$55,917.

Contribution to native claimants for preparation and submission of claims \$3,522,734—Assoc of Iroquois & Allied Indians London Ont \$224,250, Conseil Algonquin de l'Ouest de Quebec Val d'Or Que \$75,000, Confederation of Indians of Quebec Restigouche Que \$50,600, Conseil Attikamek Montagnais Village des Hurons Que \$100,000, Federation of Newfoundland Indians Baie d'Espoir Nfld \$45,000, Federation of Saskatchewan Indians Prince Albert Sask \$487,500, Grand Council Treaty #3 Kenora Ont \$194,900, Grand Council Treaty #9 Timmins Ont \$110,500, Indian Assoc of Alberta Edmonton Alta \$420,000, McLeod Lake Band McLeod Lake BC \$34,300, National Indian Brotherhood Ottawa Ont \$40,000, Oka Indian Band Oka Que \$50,000, Six Nations Council Ohsweken Ont \$100,000, St Regis Indian Band Cornwall Ont \$50,000, Treaties & Aboriginal Rights Research Centre of Manitoba Inc Winnipeg Man \$421,500, Union of BC Indians North Vancouver BC \$308,490, Union of New Brunswick Indians Fredericton NB \$160,000, Union of Nova Scotia Indians Sydney NS \$150,000, Union of Ontario Indian Toronto Ont \$457,027.

INDUSTRY, TRADE AND COMMERCE \$542,625,070

Department \$542,600,070

TRADE-INDUSTRIAL PROGRAM \$390,579,282

Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry \$15,000

Grants, scholarships, bursaries and awards to promote industrial design \$184,745

Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada \$234,392—Simon Fraser University Burnaby BC \$25,000.

Grants under the Management Excellence in Small Business Program \$210,000—Université du Quebec à Montreal Montreal Que \$30,000, University of Western Ontario London Ont \$25,690.

Grant to the Tex-Scope Foundation of CEGEP Bourchemin of St Hyacinthe to assist students specializing in textile management and technology courses \$15,000

Grant to the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist students specializing in textile management and technology courses \$15,000

Small Business Investment Grant Program \$1,253,782

Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, process and service industries in Canada, including contributions under the Enterprise Development Program \$103,267,862—Contributions to Ker-Train Systems Ltd Kingston Ont \$50,768; Contributions under the Canadian Industrial Renewal Board for firms engaged in the textile and clothing industries \$4,399,903—Ambertex Inc et Bermatex Inc Montmagny Que \$27,240, Boulangerie Demers Inc Sherbrooke Que \$75,232, Cambridge Towel Corp Cambridge Ont \$33,225, Centre Outil et Estam MG Trois-Rivières Que \$104,608, Chaussures Chauveau Inc Loretteville Que \$33,000, Confections Vetteb Inc Daveluyville Que \$28,374, Corporation de Developpement Economique Regionale de Sherbrooke Sherbrooke Que \$40,500, Corporation of the City of Cornwall Cornwall Ont \$50,000, Cosa Nova Fashions Ltd Toronto Ont \$326,250, Courtaldis (Canada) Inc Cornwall Ont \$57,269, Creation Daisy Fresh Inc Quebec Que \$68,338, Creations Kidstuff Inc Montreal Que \$31,939, Dawtex Industries Inc Toronto Ont \$292,979, Freed & Freed of Canada Winnipeg Man \$37,125, Gibson Textile Dyers Ltd Toronto Ont \$48,780, Glendale Spinning Mills Ltd Hamilton Ont \$194,646, Guelph Elastic Hosiery Co Ltd Guelph Ont \$36,038, Hanson-Mohawk Ltd Hull Que \$32,947, Harvey Woods Ltd Woodstock Ont \$58,725, Imperial Converters Co Ltd Montreal Que \$36,284, Industries Veranda Inc Drummondville Que \$38,381, Jocard Suits and Coats Montreal Que \$33,712, Katescorp Inc Montreal Que \$57,541, La Commission Economique Regionale de Drummondville Drummondville Que \$41,000, La Corporation de Developpement Economique de Bois-Francis Victoriaville Que \$34,250, La Corporation de Developpement Industriel du Centre-Mauricie Inc Shawinigan Que \$47,000, La Corporation de la Ville de Hawkesbury Hawkesbury Ont \$32,000, Les Bobines St-Laurent Ltee St-Louis-de-France Que \$111,228, Les Chaussures Unico Ltee St-Pie-de-Bagot Que \$26,515, Les Engrénages Sherbrooke Inc Sherbrooke Que \$69,352, Les Fabricants d'Acier Inoxydable Fabricon Ltee Sherbrooke Que \$28,319, Les Produits Ficomat Inc Magog Que \$75,324, Les Sieges Victoriaville Ltee Victoriaville Que \$84,000, Marimac Inc Ville St Laurent Que \$282,698, Marjorie Hamilton Ltd Vancouver BC \$36,409, Mesotec Inc Sherbrooke Que \$27,994, Mustang Industries Inc Richmond BC \$29,475,

INDUSTRY, TRADE AND COMMERCE—Continued

Phantom Industries Inc Toronto Ont \$365,414, Plessitech Inc Plessisville Que \$36,706, Seven-up Valleyfield Ltee Valleyfield Que \$26,250, Societe du Port de Valleyfield Valleyfield Que \$50,727, Sunburst Fashions Ltd London Ont \$33,140, The Liberty Wool Stock Co Ltd Montreal Que \$32,828, Ventilateur Victoria Ltee Victoriaville Que \$50,062; Contributions to the Support for Technology Enhanced Productivity \$13,588,405—Diffrauto Ltd Windsor Ont \$216,876, Gemtex Co Ltd Concord Ont \$34,700, Gen-Tech Ltd Ste-Foy Que \$29,796, Les Produits Dual-Lite Ltee St Leonard Que \$66,716, Mendes Inc Quebec Que \$59,400, Metre Instruments Ltd Brampton Ont \$50,022, Mitel Corp Ltd Kanata Ont \$6,393,639, Moyer Diesel Ltd Jordan Station Ont \$27,863, Nabu Manufacturing Corp Ottawa Ont \$5,233,159, Sentrol Systems Ltd Downsview Ont \$962,928, Westair Systems Inc Mississauga Ont \$33,160; Contribution to the Telidon Program \$322,410—Norpak Ltd Pakenham Ont \$322,410; Contributions to Pêcheurs Unis du Quebec Montreal Que \$856,427; Contributions under the Product Development Management Program \$294,932—BC Research Council Vancouver BC \$100,000, New Brunswick Department of Commerce and Development Fredericton NB \$31,000, Province of Ontario Toronto Ont \$106,673; Contribution to the Industry and Labour Adjustment Program \$21,176,660—AG Simpson Co Ltd Scarborough Ont \$622,370, ATS Inc Kitchener Ont \$67,500, Abattoir Montmagny Inc Montmagny Que \$41,006, Anchor Machine & Man Ltd Windsor Ont \$820,351, Arnold Manufacturing Ltd Windsor Ont \$91,185, Atelier D'Usage Sept-Iles Seta-Flors Que \$30,000, Automatic Metal Stamping Company Concord Ont \$159,750, Bench Craft Leather Inc Kitchener Ont \$30,948, Blarek Inc Brantford Ont \$37,220, Canam Tools (Windsor) Ltd Windsor Ont \$147,137, Canparts Automotive Int'l Ltd Cambridge Ont \$180,000, Capsule Technology Int'l Windsor Ont \$1,200,000, Centerline (Windsor) Ltd Windsor Ont \$132,846, Centra Machine & Tool Ltd Waterloo Ont \$60,000, Clement Roy Inc Montmagny Que \$27,089, Conestoga Wood Products Ltd Waterloo Ont \$52,422, Continental-Arvid Enterprises Inc Windsor Ont \$325,990, Creative Wood Products Limited Paris Ont \$141,343, Custom Foam Specialties Ltd Kitchener Ont \$41,011, Diffrauto Ltd Windsor Ont \$89,169, Dixon Tool Co Ltd Oldcastle Ont \$40,583, Eagle Precision Tool Ltd Brantford Ont \$63,423, Eastern Dairyfoods Co-op Ltd Antigonish NS \$44,937, Galt British Forge Co Cambridge Ont \$1,095,565, Garlin Design & Manufacturing Ltd Kitchener Ont \$92,764, General Freezer Ltd Woodbridge Ont \$41,329, Great Lakes Forgings Ltd Windsor Ont \$77,700, Holiday Juice Ltd Windsor Ont \$463,461, Huron Steel Products Ltd Windsor Ont \$421,157, Inglis Ltd Mississauga Ont \$1,939,920, Iro Industries Inc Brantford Ont \$664,311, JG Normand (1979) Ltee Port Cartier Cartier Que \$100,096, Jacmorr Manufacturing Ltd Kitchener Ont \$67,559, James Sylvestre Ent Ltd Tecumseh Ont \$63,000, Judricks Enterprises Ltd Windsor Ont \$386,280, Kenanson Sales Ltd Paris Ont \$180,000, Kendan Manufacturing Ltd Mississauga Ont \$173,439, Les Éditions Marquis Ltee Montmagny Que \$41,978, Les Fibres Peralu Inc Granby Que \$28,080, Linamar Machine Ltd Ariss Ont \$94,448, Manutec Steel Ind Ltd Brampton Ont \$99,202, Maple Roll Leaf Co Ltd Windsor Ont \$70,442, Maxtower Co Ltd Brantford Ont \$53,789, McCoy Brothers Group Edmonton Alta \$77,328, Mra-Marine Products Ltd Toronto Ont \$548,982, Naiad Products Inc Brantford Ont \$175,000, National Sea Products Ltd Halifax NS \$336,137, Nestle Enterprises Ltd Don Mills Ont \$111,405, Nilus Leclerc Inc Lislet Que \$29,664, North American Plastics Co Ltd Wallaceburg Ont \$506,659, Omnimar Sorel Ltd Sorel Que \$43,763, Ontario Engineering Susp Blen Chatham Ont \$584,000, Paterson Spring Services Ltd Rexdale Ont \$115,203, Paul Pauze & Fils (1975) Ltee Tracy Que \$111,259, Piller Sauages & Delicatessen Waterloo Ont \$276,830, Raymond Industries Inc Sept-Iles S Que \$64,203, Sass Manufacturing Ltd Chatham Ont \$74,917, Saturn Tool & Die Ltd Windsor Ont \$139,291, Semac Industries Ltd Maple Ont \$180,000, Siefker Automotive & Machine Ltd Essex Ont \$131,096, Sisu Niemi Inc

Windsor Ont \$69,321, Somopref Inc Tracy Que \$44,226, Stamco Tool & Die Ltd Windsor Ont \$62,500, Sterling Automotive Supplies Windsor Ont \$81,345, Summer Press Windsor Ont \$460,800, Sydney Engineering and Dry Dock Co Sydney NS \$43,093, Tarnix Co Ltd Ajax Ont \$47,887, The Battery Man Inc Windsor Ont \$201,400, The Diecut Group Weston Ont \$223,000, Tri-Way Machine Ltd Windsor Ont \$359,608, Tridon Ltee Burlington Ont \$116,613, WC Wood Co Guelph Ont \$790,939, WM Tool Co Ltd Windsor Ont \$109,693, Webster Manufacturing (London) Ltd London Ont \$30,507, Westcan Electrical Mfg Inc Mississauga Ont \$600,088, Wiens Precision Machining Kitchener Ont \$49,500, Windsor Packing Co Ltd Windsor Ont \$89,561, Woodbridge Foam Corp Rexdale Ont \$179,090, ZH Paper Products Ltd Brantford Ont \$83,379, Zalev Brothers Ltd Windsor Ont \$34,124, 397571 Ontario Ltd London Ont \$128,983, 488828 Ontario Ltd Windsor Ltd \$90,255, 496986 Ontario Ltd Windsor Ont \$2,452,902, 512583 Ontario Inc Brantford Ont \$103,062; Contributions to the Federal Development Strategy for Prince Edward Island \$295,952—DLI Products Ltd Charlottetown PEI \$34,060, Island Metal Fab Ltd Charlottetown PEI \$45,429; Contributions under the Enterprise Development Program \$62,282,404—A Comeau & Associates Ltd Edmonton Alta \$29,387, Aluminum Co of Canada Ltd Montreal Que \$127,300, ATS Inc Kitchener Ont \$57,382, Abax Energy Services Ltd Calgary Alta \$125,660, ABM Machine Works Ltd Edmonston NB \$44,748, Acier Sorel Inc Sorel Que \$57,427, ACME Engineering Products Ltd Montreal Que \$34,113, AES Data Ltd Mississauga Ont \$712,282, Aldanhein Ltd Mississauga Ont \$31,449, Alkaril Chemicals Ltd Mississauga Ont \$146,071, Alloy Casting Industries Ltd New Hamburg Ont \$52,350, Almirco Electronics Ltd Winnipeg Man \$61,029, Anadec Ltd Winnipeg Man \$101,750, Andec Manufacturing Ltd Rexdale Ont \$32,630, Andico Manufacturing Ltd Downsview Ont \$96,904, Angelstone Ltd Cambridge Ont \$269,253, Applied Microsystems Ltd Sidney Ont \$34,631, Arpeco Engineering Ltd Mississauga Ont \$97,602, Atelier D'Usage JP Inc Matane Que \$51,957, Atlantic Fish Specialties Ltd Charlottetown PEI \$45,487, Aude Communications Inc Ottawa Ont \$47,969, Autonova Inc St Laurent Que \$63,468, Aviatech Inc St Laurent Que \$73,834, BG Checo International Ltd Montreal Que Ville D'Anjou Que \$385,410, Bears-paw Logging Services Calgary Alta \$96,522, Bennett Environmental Consultants Vancouver BC \$179,807, Bert Pyke Limited Oshawa Ont \$37,098, Beton Prefabrique du Lac Ltee Alma Que \$56,274, Birdman Enterprises Ltd Edmonton Alta \$54,442, Biscuits Leclerc Ltee Quebec Que \$27,000, Bois Ouvre de Beauceville Beauceville Que \$45,201, Bombardier Inc Montreal Que \$2,434,738, Bomem Inc Vanier Que \$51,956, Bow Valley Research Ltd Calgary Alta \$25,494, Brandon Sprocket & Gear Brandon Man \$160,353, Bristol Machine Works Ltd Sudbury Ont \$62,112, Brothers Food Operations Ltd Winnipeg Man \$30,000, Brouwer Turf Equipment Ltd Keswick Ont \$65,181, Brunette Machine Works Ltd New Westminster BC \$41,751, CTS Canada Ltd Streetsville Ont \$153,257, Cae-Montupet Die-cast Ltd St Catharines Ont \$156,362, Camions Pierre Thibault Inc Pierreville Que \$275,519, Can-Eng Manufacturing Ltd Niagara Falls Ont \$267,655, Canadian Bird Equipment Ltd Hamilton Ont \$103,109, Canadian Fram Ltd Chatham Ont \$243,990, Canadian Mine Services Ltd Brampton Ont \$93,770, Canadian Scale Co Ltd Toronto Ont \$30,699, Canplaf of Canada Ltd St Leonard Que \$40,932, Casa Dome Mfg (78) Ltd Raymond Alta \$36,968, CCL Industries Inc Willowdale Ont \$933,030, Celufibre Industries Ltd Edmonton Alta \$97,326, Central Dynamics Ltd Pointe Claire Que \$97,905, Centurion Ind Marine Inc Vancouver BC \$91,178, Cernamacor Inc Pte Claire Que \$87,762, Cetec Engineering Co Inc Burnaby BC \$27,845, Charlottetown Metal Products Ltd Charlottetown PEI \$125,987, Chausseurs Chauvreaux Inc Loretteville Que \$33,358, Chips Micro Computer Prod Montreal Que \$36,000, CM Security Consulting Services St Laurent Que \$109,969, CMC Methanol Ltd

INDUSTRY, TRADE AND COMMERCE—Continued

Winnipeg Man \$80,860, Coldstream Products Of Canada Winnipeg Man \$48,638, Comfo-Therm Inc Winnipeg Man \$50,514, Commutron Ltd Scarborough Ont \$127,822, Computrol Systems Ltd Vancouver BC \$51,154, Conterm Ltd Pointe-Claire Que \$87,258, Connaught Laboratories Ltd Willowdale Ont \$138,120, Contrawl Ltd St John's Nfld \$132,877, Control Data Canada Ltd Mississauga Ont \$2,337,414, Controlled Systems (Windsor) Ltd Windsor Ont \$49,138, Contronic Controls Limited Mississauga Ont \$180,449, Cooper Canada Ltd Toronto Ont \$72,396, Copytron Mfg Ltd Kelowna BC \$71,958, Corma Inc Concord Ont \$65,040, Corporation Doorlec Montreal Que \$56,417, Corporation RRO Ltee St Hubert Que \$25,992, CSP Foods Ltd Saskatoon Sask \$57,158, D&S Resource Engineering Ltd Calgary Alta \$209,833, D Martens Mfg Co Ltd Winnipeg Man \$60,919, DAP Electronics Cda Ltd Quebec Que \$29,711, Deacon Brothers Ltd Belleville Ont \$26,951, Delta Electric (Sarnia) Ltd Sarnia Ont \$143,648, Denovan Machines Ltd Brantford Ont \$29,461, Design Boat Co Ltd Winnipeg Man \$137,689, Design Marble Ltd Winnipeg Man \$55,847, Develcon Electronics Ltd Saskatoon Sask \$570,889, Devron Engineering Ltd Vancouver BC \$68,600, Diachem Industries Ltd Burnaby BC Richmond BC \$58,612, Diagnostic Chemicals Ltd Charlottetown PEI \$73,751, Diakoptics Data Base & Systems Winnipeg Man \$90,318, Dicon Systems Ltd Weston Ont \$91,541, Diffracto Ltd Windsor Ont \$152,120, Dipaolo Machine Works Ltd Mississauga Ont \$129,017, Do-Ray Lamp Co (Canada) Ltd Weston Ont \$133,022, Dorwin Industries Ltd Winnipeg Man \$33,326, Dufort Industries Ltd Winnipeg Man \$39,375, Duval & Duval Inc Ville D'Anjou Que \$65,810, Dynapro Systems Inc Vancouver BC \$54,027, Efamol Research Inc Kentville NS \$113,180, Elast-O-Cor Products & Engineering Ltd Calgary Alta \$32,621, Elastometal Ltd Burlington Ont \$115,416, Elcorsy Inc St Laurent Que \$142,844, Electromec Inc Quebec Que \$35,000, Electrovert Ltd Montreal Que \$116,896, Elstro Asphalt Ltd St Albert Alta \$51,103, Entreprises RDL Ltee Plessisville Que \$34,804, Environco Ltd Vancouver BC \$564,932, Equip Hydraulique Boreal Inc Macamic Que \$72,800, Equipement C Bourbeau Ltee Beauce Que \$31,927, Equipement Poirier Inc Montreal Que \$34,610, Erichsen Industries Ltd Edmonton Alta \$34,132, Esler Industries Inc Swift Current Sask \$63,182, Excel Optical Ltd Charlottetown PEI \$41,250, Exeltor Inc Bedford Que \$61,648, Export Packers Co Ltd Bramalea Ont \$194,979, Ezeflow Inc Montreal Que \$28,598, Fabrication Labrie Inc Cte Belleschasse Que \$69,857, Farinon Canada Ltd Dorval Que \$502,711, Ferritronics Ltd Richmond Hill Ont \$81,245, Fortrex Systems Corp Markham Ont \$34,777, Frega Inc Lauzon Que \$36,750, Frelco Ltd Stephenville Nfld \$40,193, Futros Equipment Canada Ltd Winnipeg Man \$93,403, Futur Byte Inc Montreal Que \$108,728, GB Master Flo Valve Corp Ltd Edmonton Alta \$74,522, Garage Lemire Inc Guigues Que \$25,882, Garnet Amplifier Co Ltd Winnipeg Man \$39,931, Gen-Tec Inc Ste-Foy Que \$35,480, Glenayre Electronics Ltd Vancouver BC \$516,022, Gore Lamp & Shade Co Ltd Montreal Que \$35,248, Graphic Controls Cda Ltd Gananoque Ont \$26,433, Hara Products Ltd Swift Current Sask \$34,820, Harco Electronics Winnipeg Man \$256,376, Herro Machinery Ltd Oakville Ont \$81,846, Hi Bar Systems Ltd Concord Ont \$73,933, Hi-Qual Manufacturing Ltd Winnipeg Man \$42,998, Highland Mfg Co Burnaby BC \$73,855, Holmes Insulations Ltd Sarnia Ont \$48,400, Hulme Engineering Co Ltd Bridgewater NS \$27,000, Huron Chemicals Ltd Kingston Ont \$56,256, Hydracore Drills Ltd Richmond BC \$41,753, ISB Ltee St Leonard Que \$43,958, Icam Technologies Corp St Laurent Que \$55,051, Ideal Equipment Co Ltd Montreal Que \$140,020, Imapro Inc Charlottetown PEI \$63,352, Inco Ltd Toronto Ont \$548,591, Industrial Silver Producers Ltd Hanover Ont \$66,220, Industries Couture Ltee Chicoutimi Que \$49,727, Industries Moderne Melbourne Melbourne Que \$51,303, Industries USP Inc Lennoxville Que \$39,718, Infolytica Corp Montreal Que \$69,089, Ingersoll-Rand Canada Inc Cambridge Ont \$1,167,150, Inland Farm Sales Ltd Kelowna BC \$32,499, Inservac (1965) Ltd Concord Ont \$25,213,

Instrumar Ltd St John's Nfld \$54,814, Intercontinental Data Control Ottawa Ont \$116,555, Interdiscom Systems Ltd Windsor Ont \$42,746, International Systems Ltd Montreal Que \$268,217, Isobaf Inc St Laurent Que \$51,343, JH Bardwell Ltd Toronto Ont \$33,750, JLI Electron Ltee Rimouski Que \$100,291, Jiffy Products (NB) Ltd Shippagan NB \$170,574, Johnson & Johnson Ltd Montreal Que \$248,167, Jonerger Co Ltd St Hubert Que \$31,756, KW Colwell Enterprises Ltd Dartmouth NS \$41,020, Kelowna Nurseries Ltd Kelowna BC \$95,183, Kerr Technologies Inc Truro NS \$30,774, Kerr-Ginge Canada Ltd Pointe Claire Que \$63,781, KHD Canada Inc St Laurent Que \$4,583,059, La Cie Materiaux Const Inc Montreal Que \$32,000, La Compagnie Fen Du Sagu Chicoutimi Que \$26,873, La Fonderie St Anselme Dorchester Que \$74,885, Lab Omega & Instit Bio-endo Montreal Que \$86,263, Lallemand Inc Montreal Que \$51,056, Lamb-Cargate Industries Ltd New Westminster BC \$49,500, Langille Industries Ltd Stewiacke NS \$25,716, Lean Flow Metal Products Brantford Ont \$75,000, Leedye Inc Lachine Que \$108,441, Les Ateliers Maritimes de Tilly St-Antoine-de-Tilly Que \$34,604, Les Ebrancheuses Roger Ltee Amos Que \$32,755, Les Entreprises Lightsteel Ville D'Anjou Que \$43,725, Les Entreprises QIE St Laurent Que \$29,279, Les Industries FP Inc Bromptonville Que \$52,066, Les Meubles Map Inc Granby Que \$47,000, Les Produits de Beton Casaubon Cte Berthier Que \$33,026, Les Produits Ficomat Inc Magog Que \$74,944, Les Produits MKS Inc Laval Que \$63,875, Les Produits Puritan Products Montreal Que \$25,156, Les Projets Energ RRL Tracy Que \$51,269, Les Relevés Geophysiques Ltd Parc Jean Talon Que \$33,440, Les Structures D'Acier Elco Montreal Que \$30,346, Les Systemes Electroniques Elifin St Laurent Que \$55,281, Liburdi Engineering Ltd Burlington Ont \$48,115, Linda/Michele Fashions Inc Montreal Que \$25,560, Line Canada Machine-Outil Ltee Granby Que \$356,957, Linear Technology Inc Burlington Ont \$411,508, Lion Industries Ltd Winnipeg Man \$29,040, Litens Automotive Inc Downsview Ont \$70,413, Logo Computer Systems Inc Pointe Claire Que \$101,459, Longford Equipment Int'l Ltd Scarborough Ont \$32,423, LSI Software & Dycum Software Surrey BC \$29,117, Lumec Inc Boisbriand Que \$28,909, Lumonics Inc Kanata Ont \$389,326, Machinerie Agr Bois-Francis Warwick Que \$29,125, MacMillan Bloedel Ltd Vancouver BC \$253,500, Madsen Electronics Canada Ltd Oakville Ont \$75,203, Maghemite Inc Mississauga Ont \$251,197, Malnar Industries Ltd Winnipeg Man \$92,450, Mark J Co Ltd Montreal Que \$95,337, Mark-Hot Inc Longueuil Que \$140,394, Marvin Classic Millwork Inc Vancouver BC \$42,501, Matrox Electronic Systems Ltd TMR Montreal Que \$314,564, MDI Mobile Data Int'l Inc Richmond BC \$196,481, Mechtronics Research Corp Vancouver BC \$41,878, MEDX Diagnostics of Canada Port Coquitlam BC \$35,208, Metaux Ouvres Alfa Inc Montreal Que \$25,500, Meubles JPM Gervais Inc St Cesaire Que \$61,004, Microcom Systems Ltd Agincourt Ont \$64,281, Mimik Ltd Cambridge Ont \$35,483, Mirtone Industries Ltd Downsview Ont \$104,421, Mitel Corp Ltd Kanata Ont \$7,361,206, Mod-Lok Industries Ltd Vancouver BC \$64,232, Modero Partitions Inc St Hubert Que \$27,537, Modules Securitaires CM Ltee St Laurent Que \$172,125, Moniteq Ltd Concord Ont \$85,997, Monitorink Ltee Boisbriand Que \$54,935, Montreal Reefer Service Inc Longueuil Que \$40,450, MPB Technologies Inc Ste Anne de Bellevue Que \$109,653, Multitone Electronics Ltd Downsview Ont \$310,001, Nelson's Dairy Ltd Weston Ont \$425,859, Netron Inc Downsview Ont \$98,868, Neu Art Signs Ltd Scarborough Ont \$49,437, Niagara Drying Systems (1982) Belmont Ont \$71,823, Noranda Mines Ltd Toronto Ont \$461,963, Noreno Ltd Markham Ont \$130,504, North American Steel Equipment Co Whitby Ont \$56,519, Northern Technologies Markham Ont \$93,387, Northwest Food & Fuel Corp Saskatoon Sask \$26,997, Novatronics of Canada Ltd Stratford Ont \$62,974, O Vallee & Fils Ltee St Alban Que \$64,461, Omac Electromech Inc St Laurent Que \$61,875, Ontario Bus Industries Inc Mississauga Ont \$381,938,

INDUSTRY, TRADE AND COMMERCE—Continued

Orcatech Inc Ottawa Ont \$342,948, Otto Bock Orthopedic Ind Winnipeg Man \$85,062, Oxidation Aluminio Anodizing St Michel Que \$26,130, PE Gould Mfg Ltd Winnipeg Man \$27,143, PV Trim Ltd Mississauga Ont \$112,166, Panacom Automation Inc Scarborough Ont \$238,996, Pare et Freres Inc Beauce Que \$59,792, Partrick Computer Systems Winnipeg Man \$34,998, Pearlite Man Ltd Richmond BC \$69,753, Phoenix Geophysics Ltd Willowdale Ont \$49,339, Photochemical Research Assoc London Ont \$278,655, Plastique Gagnon Inc St Jean Port Joli Que \$29,293, Plessey Canada Ltd Downsview Ont \$92,500, Police Security Supply Co Calgary Alta \$29,101, Polymos Inc Terrebonne Vaudreuil Que \$27,500, Polyrim Ltd Maple Ont \$3,347,624, Positron Industries Inc Montreal Que \$124,857, Power Motion Mfg Ltd London \$167,135, Power-Matic Industries Ltd Morris Man \$106,881, Prevost Car Inc Dorchester Que \$714,680, Pro-Lam Industries Inc Chilliwack BC \$99,981, Probe Software Sciences Ltd Montreal Que \$174,825, Products Aqua Sport Canada Ltd Laval Que \$59,879, Protec Machinery Ltd Dartmouth NS \$36,278, QC Data Collectors Ltd Calgary Alta \$91,427, Quadra Logic Technologies Vancouver BC \$69,071, Quadrex Word Processing Systems Montreal Que \$179,895, Quadro Engineering Inc St Jacobs Ont \$36,343, Quasar Systems Ltd Ottawa Ont \$72,314, RM Systems Inc Montreal Que \$50,151, R-D Tool & Manufacturing Ltd Kitchener Ont \$29,201, Radiateurs Laniel Ltée St Laurent Qué \$27,228, Rappel Manufacturing Inc Toronto Ont \$94,114, Rieder Distillery Ltd Grimsby Ont \$85,575, Risley Enterprises Ltd Grande Prairie Alta \$63,010, Rochevert Inc Lindsay Ont \$146,998, Royal Plastics Ltd Weston Ont \$27,591, Rumble Equipment Ltd Rexdale Ont \$48,731, Scintrex Ltd Concord Ont \$160,486, Scotia Foundries Ltd New Glasgow NS \$54,598, Scotia Liquefical Ltd Halifax NS \$54,560, Sea-1 Research Canada Ltd Sidney BC \$27,376, Seakem Oceanography Ltd Sidney BC \$133,110, Semco Instruments Co Ltd Ottawa Ont \$28,950, Senstar Security Systems Corp Kanata Ont \$224,721, Senstek Ltd Saskatoon Sask \$28,783, Sheldons Engineering Ltd Cambridge Ont \$59,763, Shermag Inc Lennoxville Que \$29,850, Silonex Inc St Laurent Que \$51,257, Simmar Inc Windsor Ont \$34,013, Societe Trans Audio Ltée Sherbrooke Que \$51,097, Spincraft Manufacturing Corp New Westminster BC \$38,139, Sprung-Clindinin Ltd Calgary Alta \$386,035, Sr Telecom Inc Dorval Que \$386,035, Sterling Glove Mach Ltd Winnipeg Man \$43,669, Storm-Tite Ind Ltd Winnipeg Man \$60,330, Strite Industries Ltd Cambridge Ont \$26,591, Stuc Nola Inc St Leonard Que \$25,890, Surfline Engineering Ltd Dartmouth NS \$32,669, Swing Stage Ltd Scarborough Ont \$52,621, Syncreud Canada Ltd Edmonton Alta \$33,750, Systematic Tool & Die Co Ltd Rexdale Ont \$88,270, Taltek Electronics Ltd Montreal Que \$59,515, Tasc Ltd Winnipeg Man \$28,613, Tectrol Inc Downsview Ont \$695,743, Telecom Power Corp Burnaby BC \$54,122, Temfibre Inc Temiscaming Que \$119,212, Terra Mining & Exploration Vancouver BC \$113,864, Terra Nova Peat \$57,782, Tervon Ltd Mississauga Ont \$59,549, Thalamus Electronics Inc Mississauga Ont \$142,400, Thermogenics Ltd Concord Ont \$50,532, Thomson-Gordon Ltd Burlington Ont \$44,007, Tobaccuring Systems Ltd Simcoe Ont \$124,662, Trans-Canada Resources Ltd Calgary Alta \$169,845, Tridon Ltée Burlington Ont \$195,062, Uniflavor Ltd Rexdale Ont \$139,154, Uniroyal Ltd Elmira Ont \$130,686, Unitor Industries Ltd Kitchener Ont \$337,238, Valera Electronics Inc Ottawa Ont \$190,500, Vaqua Pneumatic Inc Pointe-Aux-Trembles Que \$41,875, Versatech Ind Ltd Vancouver BC \$136,350, Versatile Corp Winnipeg Man \$820,336, Via Pax Corp Brampton Ont \$67,768, Victory Equipment Ltd Lethbridge Alta \$95,292, Viewstar Inc Scarborough Ont \$82,778, Villemaire Freres Ltd St Lambert Que \$28,906, Vitricre Baie St-Paul Inc Ste Charlevoix Qué \$39,000, Volker-Craig Ltd Waterloo Ont \$122,623, Vulcan Equipment Co Ltd Toronto Ont \$43,267, WECL Instrumentation Vancouver BC \$62,137, Wagner Engineering Ltd Vancouver BC \$46,421, Washtronics Ltd Winnipeg Man \$26,725, Waterville Woodcraft Inc Waterville Que \$82,746, Weld Process Int'l Ltd

Mississauga Ont \$141,855, Wescab Ind Edmonton Alta \$52,515, Western Instruments Ltd Edmonton Alta \$59,045, Western Roto Thresh Mfg Co Ltd Saskatoon Sask \$94,778, Western Scale Co Ltd Port Coquitlam BC \$45,623, Westnoba Canada Ltd Winnipeg Man \$26,045, White Farm Equipment Canada Ltd Brantford Ont \$580,369, Wing's Foods of Alberta Ltd Edmonton Alta \$35,063, Zenair Ltd Richmond Hill Ont \$33,097, 111845 Canada Ltd Toronto Ont \$112,724.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry
 \$73,007,737—Allied Shipbuilders Ltd North Vancouver BC \$1,965,045, Bel Aire Shipyard Ltd North Vancouver BC \$3,917,507, Breton Industrial and Marine Ltd Port Hawkesbury NS \$89,537, Burrard Yarrows Corp North Vancouver BC \$2,826,178, Canadian Shipbuilders & Engineering Ltd Collingwood Ont \$15,943,719, Caraque Marine Industry Ltd Caraque NB \$75,718, Davie Shipbuilding Ltd Lévis Qué \$27,000,066, Ferguson Industries Ltd Pictou NS \$576,962, Halifax Industries Ltd Halifax NS \$776,637, Halifax Metalworkers Ltd Halifax NS \$220,372, Henfrey & Co Ltd Vancouver BC \$165,550, Hike Metal Products Ltd Wheatley Ont \$53,939, Les Industries Raymond Inc Sept-Îles Que \$50,000, Marystown Shipyard Ltd Marystown Nfld \$3,249,740, Matsumoto Shipyards Ltd North Vancouver BC \$1,851,269, McKenzie Barge & Marine Ways Ltd North Vancouver BC \$445,947, Port Weller Dry Docks Ltd St Catharines Ont \$1,455,860, Purvis Navcon Shipyard Ltd Selkirk Man \$396,301, RSL Shipyards Ltd Vancouver BC \$47,484, Rivtow Industries Ltd Vancouver BC \$2,882,102, Shore Boat Builders Ltd Richmond BC \$160,818, Saint John Shipbuilding & Dry Docks Co Ltd Saint John NB \$4,907,370, The Sydney Engineering & Dry Dock Company Ltd Sydney NS \$174,340, Tur-Bec Boats Ltd Ville de Ste-Catherines Que \$121,523, Vancouver Shipyards Co Ltd North Vancouver BC \$3,556,673.

Contributions to develop and sustain the technological capability of Canadian Defence industry for the purpose of defence export sales or civil export sales arising from that capability
 \$131,965,379—AES Data Ltd Mississauga Ont \$286,072, Aircraft Appliances & Equipment Ltd Bramalea Ont \$216,427, Airground Equipment Inc Granby Que \$160,218, Almax Industries Ltd Lindsay Ont \$38,760, Aviation Electric Ltd St Laurent Que \$1,153,771, B & D Machine Products Ltd St Hubert Que \$113,975, Bell Aerospace Canada Grand Bend Ont \$459,164, Bristol Aerospace (1968) Ltd Winnipeg Man \$111,139, CAE Electronics Ltd Montreal Que \$1,699,473, Canada Chain & Forge Co Ltd Vancouver BC \$64,419, Canadair Ltd Montreal Que \$14,037,791, Canadian Aircraft Products Ltd Richmond BC \$1,120,316, Canadian Astronautics Ltd Ottawa Ont \$59,935, Canadian Marconi Co Montreal Que \$5,285,912, Chicopee Manufacturing Ltd Kitchener Ont \$611,261, Computing Devices of Canada Ottawa Ont \$1,082,650, Control Data Canada Ltd Ottawa Ont \$37,516, DAF Indal Ltd Mississauga Ont \$5,069,999, DeHavilland Aircraft of Canada Downsview Ont \$3,188,259, Devtek Corp Scarborough Ont \$278,563, Kitchener Ont \$722,288, Diemaster Tool Inc Mississauga Ont \$218,926, Digital Graphics Ltd Markham Ont \$146,567, Dowty Equipment of Canada Ajax Ont \$4,545,461, Eastern Precision Casting Inc Montreal Que \$325,070, Epitex Electronics Ltd Kanata Ont \$233,050, Erie Technological Products of Canada Ltd Trenton Ont \$100,987, Ernest Leitz Canada Ltd Midland Ont \$713,323, Exco Engineering Markham Ont \$742,873, Export Scovill Ltd Montreal Que \$49,404, Extrusion Machine Co Ltd Markham Ont \$28,811, Fag Bearings Ltd Stratford Ont \$141,880, Fathom Oceanology Ltd Mississauga Ont \$269,387, Firan-Glendale Corp Scarborough Ont \$205,236, Gabriel of Canada Ltd Toronto Ont \$64,586, Garrett Manufacturing Ltd Rexdale Ont \$1,680,125, General Kinetics Engineering Ltd Malton Ont \$211,406, General Motors of Canada Ltd London Ont \$8,000,000, Global Thermoelectric Power Systems Ltd Bassano Alta \$75,630, Haley Industries Ltd Haley Station Ont \$870,735, Hawker Siddeley Canada

INDUSTRY, TRADE AND COMMERCE—Continued

Ltd Toronto Ont \$103,476, IMP Group Ltd Halifax NS \$63,959, IMW Industries Inc Montreal Que \$112,086, Industries USP Inc Lennoxville Que \$62,331, Irvin Industries Canada Ltd Fort Erie Ont \$102,944, ITT Industries of Canada Ltd Whitby Ont \$476,916, KK Precision Parts Ltd Downsview Ont \$106,000, Kenhar Products Inc Brampton Ont \$641,420, Koss Machine & Tool Co Mississauga Ont \$168,746, Leigh Instruments Ltd Carleton Place Ont \$2,623,976, Don Mills Ont \$158,360, Ottawa Ont \$403,987, Waterloo Ont \$385,893, Les Industries Valcartier Ltée Courcellette Que \$2,311,557, Letchford Industries Ltd Winnipeg Man \$77,658, Liburdi Engineering Ltd Burlington Ont \$47,178, Linamar Machine Ltd Ariss Ont \$327,667, Linden-Alimak Inc Port Moody BC \$26,773, Litton Systems (Canada) Ltd Rexdale Ont \$8,201,740, Maritime Industries Ltd Burnaby BC \$124,018, McDonnell Douglas Canada Ltd Toronto Ont \$7,462,836, Micro Machine & Tool Co Ltd Downsview Ont \$73,270, Microtel Pacific Research Ltd Burnaby BC \$390,065, Mitchell Robert Inc Montreal Que \$220,659, Mitec Manufacturing Ltd Pointe Claire Que \$90,469, Nordic Steel Products Ltd Mississauga Ont \$64,018, Novatronics of Canada Ltd Stratford Ont \$67,750, Optokel Ltd Ottawa Ont \$257,546, Orenstein & Koppel Canada Ltd Dundas Ont \$83,656, Pratt & Whitney Aircraft of Canada Longueuil Que \$38,980,338, Precision Small Parts Ltd Thornhill Ont \$304,971, Premco Machine Ltd Waterloo Ont \$107,000, Price & Knott Manufacturing Co Scarborough Ont \$307,872, RJ Stampings Co Ltd Montreal Que \$51,953, Raytheon Canada Ltd Waterloo Ont \$349,715, RCA Inc Ste Anne de Bellevue Que \$58,480, Roblat Precision Machining Co Ltd Weston Ont \$244,825, Rockwell International of Canada Ltd Tilbury Ont \$338,604, Ronyx Corp Fort Erie Ont \$3,504,800, Shellcast Foundries Inc Montreal Que \$73,366, Spar Aerospace Ltd Ste Anne de Bellevue Que \$2,093,127, Toronto Ont \$827,466, Steel Cylinder Manufacturing Ltd Tilbury Ont \$441,004, Strite Industries Ltd Cambridge Ont \$677,374, Swissway Machining Ltd Scarborough Ont \$89,701, Technimeca Ltd Ville St Laurent Que \$137,442, Tyton Seal Inc Pointe Claire Que \$138,753, UDT Industries Inc Montreal Que \$428,450, Vac-Aero International Inc Oakville Ont \$83,592, Versatile Vickers Inc Montreal Que \$393,220, Vestshell Inc Montreal Que \$96,549, Vulcan Equipment Co Ltd Rexdale Ont \$150,000, Walbar Machine Products of Canada Mississauga Ont \$1,152,735, Westinghouse Canada Inc Hamilton Ont \$859,551, 442711 Ontario Ltd Toronto Ont \$296,523.

*Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development \$5,010,657—*Contribution to the Montreal International Book Fair Montreal Que \$100,000; Fees for Membership in International Organizations \$114,368—International Lead and Zinc Study Group London England \$61,575, Pan American Railway Congress Assoc Buenos Aires \$36,833; Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries \$44,205—Manitoba Fashion Institute \$44,205; Contribution to the Construction Management Development Institute Willowdale Ont \$43,521; Contribution to Le Groupe Contact Les Escoumins Que \$15,000; Contribution to Fashion Canada Ottawa Ont \$32,500; Contributions under the Canadian Industrial Renewal Board Regulations \$755; Contributions under the Business Council Program Hamilton Wentworth Business Council Hamilton Ont \$20,818; Contributions for Scientific and Technical Seminars \$30,873; Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries \$80,739—Footwear and Leather Institute of Canada Montreal Que \$80,739; Contributions to the Innovation Centres \$2,000,000—L'École Polytechnique de Montréal Montréal Qué \$1,085,424, University of Waterloo Waterloo Ont \$914,576; Contributions to Centres of Advanced Technology \$1,449,952—Alberta Masonry Institute Calgary Alta \$248,000, Atlantic Coal

Institute Sydney NS \$115,000, Canadian Plastics Institute Don Mills Ont \$115,000, McGill University Montreal Que \$233,334, Saskatchewan Research Council Saskatoon Sask \$100,000, Technical University of Nova Scotia Halifax NS \$100,000, University of Ottawa Ottawa Ont \$67,930, University of Toronto Toronto Ont \$65,688, University of Waterloo Waterloo Ont \$370,000; Contributions to advance the management capabilities and practices of Canadian Industry \$75,000—Assoc des Commissaires Industriels du Quebec \$75,000; Contributions to the Special Electronic Fund Centres of Advanced Technology \$992,655—La Société de Micro-Electronique Industrielle de Sherbrooke Inc Sherbrooke Que \$192,655, University of Manitoba Industrial Applications of Micro-Electronics Centre Winnipeg Man \$100,000, Cadmi Microelectronics/Microelectronique Inc Fredericton NB \$100,000, The Applied Microelectronics Institute Halifax NS \$200,000, Alberta Microelectronics Development and Applications Centre Edmonton Alta \$400,000.

*Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects \$2,690,014—*Atara Corporation Dorval Que \$48,780, Canada Cement Lafarge Ltd Montreal Que \$249,857, Canadian Stackpole Ltd Toronto Ont \$91,845, CIP Research Ltd and Xerox Research Hawkesbury Ont \$64,910, Domtar Ltd Mississauga Ont \$267,708, GSW Inc Toronto Ont \$25,766, Inco Ltd Toronto Ont \$37,407, MacDonald Dettweiler & Associates Richmond BC \$1,335,876, Pulp and Paper Research Institute of Canada Pointe Claire Que \$69,608, Quebec Iron and Titanium Corp Sorel Que \$58,683, Strathearn House Group Ltd Maple Ont \$46,134.

*Contributions to the Capital Costs of Trade and Convention Centres in Canada \$11,302,976—*Palais de Congress Montreal Que \$2,100,000, The Dale Corp Charlottetown PEI \$859,991, Metropolitan Toronto Convention Centre Corp Toronto Ont \$6,342,985, Edmonton Northlands Agricom Edmonton Alta \$2,000,000.

Contributions under the Summer Canada Program \$38,615

*Payments to companies engaged in ship repair on the Canadian East and West Coasts for the construction of dry docks and supporting facilities \$9,544,144—*Burrard Yarrow Corp North Vancouver BC \$393,251, Saint John Shipbuilding and Dry Dock Co Ltd Saint John NB \$9,150,893.

*Payment of EDP Insurance Losses \$26,976,004—*Bank of British Columbia for ESP Fashion Industries Ltd Calgary Alta \$104,140, Vicky's Handbags Ltd Calgary Alta \$135,000, Bank of Montreal for Bijouterie Centrale (1971) Inc Montreal Que \$89,540, Courtenay Iron & Brass Foundry Co Ltd Saint John NB \$180,000, Road Runner Tailor Co Ltd North Battleford Sask \$76,320, Catalan Steel Ltd Saskatoon Sask \$148,797, Inax Instruments Ltd Ottawa Ont \$123,142, Bank of Nova Scotia for TFI Fastener Corp Mississauga Ont \$1,400,000, Perma Therm Insulation Ltd Moncton NB \$80,532, Island Fashions Ltd Summerside PEI \$37,331, Caisse d'entraide Économique de St Jerome for Les Cuisines Mirabon Inc St Jerome Que \$107,389, Canadian Financial Co for Electro Knit Fabrics (Canada) Ltd Town of Mount Royal Que \$2,857,500, Canadian Imperial Bank of Commerce for Fine Art International Furniture Inc Scarborough Ont \$106,797, Roadrunner Sportswear Ltd Moncton NB \$85,500, Atlantic Store Fixtures Moncton NB \$161,699, Alpha Shoe Manufacturing Co Ltd Toronto Ont \$258,528, Credit Industriel Desjardins for Meubles Yu-Go (1981) Inc Louisville Que \$353,176, Crown Trust Co for Electro-Knit Fabrics Ltd Montreal Que \$1,000,000, Genelcan Ltd for Skirt Togs Industries Ltd Montreal Que \$761,400, Location Metrocan Ltée for Alu Graphic International Inc Montreal Que \$155,319, Mercantile Bank of Canada for Gestion Norca Ltée Trois Rivières Que \$413,033, National Bank of Canada for Machinerie Jacques Conteur Inc Ste Cécile de Milton Que \$67,495, Physika Ltée Pointe-aux-Trembles Que

INDUSTRY, TRADE AND COMMERCE—Continued

\$103,500, Royal Bank of Canada for Nor-Can Marine Manufacturing Ltd Dartmouth NS \$45,000, Les Chocolats Venezia Ltée St Léonard Que \$27,884, Orange County Electronics Int'l Inc Winnipeg Man \$86,220, Kybertec International Inc Port Coquitlam BC \$51,554, Forma Nova Corp Ste Thérèse Que \$176,062, CCM Inc Weston Ont \$7,946,500, Roynat Inc for Les Charpenettes Métalliques Thomas Inc St Bruno Que \$250,303, AC Plastics Inc Les Cedres Que \$146,448, Hardman Industries Ltd Rexdale Ont \$298,697, Forma Nova Corp Ste-Thérèse Que \$240,595, Multilite Inc Montreal Que \$393,218, Toronto Dominion Bank for Arrow Enterprises Ltd Dartmouth NS \$58,500, Amcan Industries Corp Toronto Ont \$7,000,000, Semiahmoo Bay Shellfish Ltd White Rock BC \$152,982, 263121 Ontario Ltd (Alpha Engineering) Windsor Ont \$180,000, Robin Brothers (Clothers) Ltd Montreal Que \$1,095,099.

Payment of losses under the Small Businesses Loans Act \$17,941,976—Bank of British Columbia for Darling Contact Lenses Inc Vancouver BC \$53,827, Continental Bank of Canada for Les Placements Laval Bolduc Inc Ste-Foy Que \$38,902, Ferry Terminal Restaurant Ltd Halifax NS \$85,260, Bank of Nova Scotia for Jean Claude Begonessie Montreal Que \$47,319, Moore's Fashions Ltd Weyburn Sask \$37,816, GW Retreading Dauphin Man \$33,046, West Winds Ltd St John's Nfld \$61,935, Art Benjamin Associates Ltd Toronto Ont \$53,146, Sunspot Drive Inn Winnipeg Man \$34,776, Wabco Insulation Ltd Campbellton NB \$25,327, Ronlo Enterprises Ltd Fredericton NB \$50,342, Bank of Montreal for 288054 Ontario Inc Barrie Ont \$58,369, Espace Danielle Inc Ste-Adele Que \$53,160, Portland Sidewalk Cafe Smith Falls Ont \$39,676, Vowles Soup & Scoop Ottawa Ont \$38,013, Hidden Valley Saw Mills Ltd Victoria BC \$48,967, Sprucedale Lumber (1980) Ltd Kitchener Ont \$30,962, Pyrotherm Equipment Ltd Hamilton Ont \$25,184, Willie P Smith Trucking Ltd Calgary Alta \$88,686, Cary & Joan Elliot Victoria BC \$57,412, Special Automotive Centre Ltd Vancouver BC \$28,123, Salon JA Inc Levis Que \$25,948, Blue Ridge Restaurant Calgary Alta \$37,742, DW Industries (St Thomas) Ltd St Thomas Ont \$47,457, A & F Enterprises Ltd Winnipeg Man \$22,086, Lothar & Heidi Straszchnitzki Cranbrook BC \$28,690, Loli Hauling Ltd Kaslo BC \$38,259, Chan's Restaurant Charlottetown PEI \$53,222, Ronald Williams Industrial Contractors Inc Sarnia Ont \$26,333, 478162 Ontario Ltd Scarborough Ont \$112,487, Frontier Donuts Ltd Medicine Hat Alta \$27,177, Kingston Meats Ltd Kingston Ont \$87,954, ML Trucking Westbank BC \$28,939, Zodiac Holdings Ltd Dawson Creek BC \$80,821, Almi Foods Ltd Kelowna BC \$47,888, Metro Pallet (1980) Ltd Winnipeg Man \$25,810, Davisen Trucking Langley BC \$42,502, Systeme de Controle en Administration SCA Ltée Laval Que \$42,154, Compresion Machinery Inc Montreal Que \$41,704, Agape Ventures Ltd White Rock BC \$45,543, Interex Computing Systems Ltd Toronto Ont \$40,566, Bonidanjio Food Service Ltd Thunder Bay Ont \$35,560, Zoe Holdings Inc Victoria BC \$31,891, ME Mishpaha Enterprises Ltd Richmond BC \$29,723, Cafe Elgin (Ottawa) Ltd Ottawa Ont \$43,849, Omineca Enterprises Dawson Creek BC \$55,787, STN & N Holdings Inc Kitchener Ont \$96,188, Pacific Mail Corp Richmond BC \$30,929, Les Bois Clement Inc Cap-de-la-Madeleine Que \$49,557, 2 Way Towing Ltd New Westminster BC \$34,878, Ocean Spray Seafood House Port Alberni BC \$56,718, Cullum Enterprises Inc Brantford Ont \$115,149, Bestway Enterprises Ltd Vernon BC \$30,646, Panache Enterprises Ltd Kelowna BC \$100,225, Brewer Investments Inc Willowdale Ont \$40,106, THM Enterprises Ltd Kamloops BC \$82,909, Vernvalley Enterprises Ltd Vernon BC \$34,131, Allan Stolee Partners Inc Toronto Ont \$52,746, Harmar Investments Ltd Vancouver BC \$56,330, Robby's Enterprises Ltd Richmond BC \$54,559, Floyd Grinder Ashcroft BC \$50,311, Decalex Ltée Montreal Que \$55,596, Sardadet Restaurant Corp Dawson Creek BC \$91,634, Modern Variety Shop/Felix Wells Corner Brook Nfld \$45,455, Burrows Recycling Industries Ltd Vancouver BC \$26,606, Kentish House

Motors Ltd Vancouver BC \$26,488, Pranor Transit Ltd Victoria BC \$49,571, Greling Wayne & Janet c/o The Orange Hut Calgary Alta \$33,305, Servi-Ray Inc Trois Rivières Que \$27,332, Banque National du Canada for Entreprises La Grange Inc St Eustache Que \$56,110, Dumont Mechanic Inc Moncton NB \$26,697, Dustric Developments Ltd Fredericton NB \$52,098, Boutique 254 Inc Riviere-du-Loup Que \$26,129, Belanger & Bernier Inc Ste Foy Que \$56,946, Depanneur Notre Dame (Jean Coiteaux) Joliette Que \$34,941, Flanette Products Corp Outremont Que \$62,393, Garage Sylvain Audy Inc Rock Forest Que \$27,549, Marc Lamonde Autos Inc Quebec Que \$38,412, Caisse Populaire for Les Albums du Quebec Sherbrooke Que \$50,024, Louis Aime Lepage Drummondville Que \$45,269, Boucherie Maniwaki Inc Maniwaki Que \$26,242, Canada Trust Co for Delwin Industries Kitchener Ont \$77,435, Plaza Restaurant Kitchener Ont \$83,827, Canada Trustco Mortgage Co \$25,914, Canadian Imperial Bank of Commerce for Genmar Services Ltd Victoria BC \$67,135, 462159 Ontario Inc Waterloo Ont \$60,084, Selkirk Coach Lines Ltd Revelstoke BC \$40,632, Edgar Leblanc Newcastle NB \$34,382, 425156 Ontario Ltd Kitchener Ont \$39,582, Les Bistros de la Chaudière Inc Quebec Que \$31,279, Higgs & Goltz Holdings Ltd Vancouver BC \$35,839, Bronco House Restaurant Ltd Dawson Creek BC \$63,311, 447715 Ontario Inc Windsor Ont \$69,088, L & M Restaurant Ltd Calgary Alta \$28,217, La Ronda Restaurant Downsview Ont \$88,936, 972522 Canada Ltée Montreal Que \$30,760, Dev Mat Industries Ltd Moncton NB \$48,447, Coftea Food Enterprises Inc Toronto Ont \$27,937, Christopher L Anschetz Greenwood BC \$32,507, Harbour Food Ltd Halifax NS \$30,604, Terry & Shirley Tobin Melfort Sask \$27,577, 387235 Ontario Ltd Thunder Bay Ont \$46,124, Brink Brothers Construction Ltd Calgary Alta \$31,778, Meubles et Decoration Les Meubles d'Antar Inc Saint-Jean-sur-Richelieu Que \$67,568, Alta Visions Family Restaurant Ltd Redcliff Alta \$59,501, Camko Automotive Ltd Oshawa Ont \$29,884, 443301 Ontario Ltd Windsor Ont \$55,333, Feinschmecker Toronto Ont \$42,017, Dinner Da Capri Ltd St John NB \$93,786, Deluxe Donut Ltd Winnipeg Man \$114,690, Wilcox Sonny Bakeries Inc Oakville Ont \$36,522, Les Distributions ULP Inc Longueuil Que \$40,331, 456972 Ontario Ltd Toronto Ont \$36,182, Restaurant le Versaille Enr Sherbrooke Que \$28,584, Roy Fabricius Olds Alta \$25,729, R Allen Holdings Ltd Canmore Alta \$29,466, Lawson Printing Ltd Calgary Alta \$41,919, 436095 Ontario Ltd Fergus Ont \$57,105, Doughboys First Adventure Ltd Nepean Ont \$79,598, Trafalgar Cleaners Ltd Victoria BC \$34,621, Bridge Warehousing & Distribution Ltd Calgary Alta \$88,616, 469476 Ontario Ltd Thunder Bay Ont \$43,518, Greg Loring Enterprises Ltd Williams Lake BC \$26,831, Brown Mark Holdings Ltd Birch Hills Sask \$32,244, Dunkers Coffee Shops Ltd Barrie Ont \$47,114, F Berg Uleucler BC \$34,441, Milano Pizzeria Enrg (G & S Konarins) Montreal Que \$88,583, Les Restaurants James Droulis Inc Levis Que \$42,786, Stop Shop Systems (No 9) Corporation New Westminster BC \$29,882, Dabet Enterprises Ltd Regina Sask \$32,704, Savone Brothers Speciality Meats Ltd Downsview Ont \$44,439, D G Liberty Port Hardy BC \$31,631, 447028 Ontario Ltd Toronto Ont \$34,715, Rankin Uniforms Ltd Vancouver BC \$28,091, Peter Gruener Enterprises Inc Toronto Ont \$127,394, Marlo's of Winnipeg Winnipeg Man \$28,919, KMB Investments Ltd Vancouver BC \$89,430, Azzi & Sons Ltd Ottawa Ont \$38,817, Roberts David M Lunder Man \$35,949, Alameda Custom Collision Ltd Calgary Alta \$70,330, 260854 Alberta Ltd Calgary Alta \$98,012, Swift Transportation Whitehorse YT \$27,407, Grampa's Pizza & Sandwiches Toronto Ont \$90,307, East Sixties Ltd Willowdale Ont \$48,545, Yellowknife Towing Ltd (1978) Nanaimo BC \$40,087, 249678 Alberta Ltd Sherwood Park Alta \$92,938, 455434 Ontario Ltd Toronto Ont \$53,224, Guaranty Trust for Location PN Truchon Inc Quebec Que \$50,950, Big Seven Gaval Contracting Ltd Grande Prairie Alta \$74,452, Regional Trust for Wm & Gail Dredge Welland Ont \$25,454, The Royal Bank of Canada for Kenneth & Betty Hum Ottawa Ont \$51,701, John

INDUSTRY, TRADE AND COMMERCE—Continued

Kenneth Wilson Auto Services Ltd Odessa Ont \$35,573, Okanagan Truck & Equipment Wash Ltd Vernon BC \$29,137, Alpine Paving Co Ltd Downsview Ont \$32,933, 95372 Canada Ltee Chicoutimi Que \$49,126, Bryson's Cabinets Ltd Stettler Alta \$44,349, L'Ex International Inc Shawinigan Que \$26,226, McMullan John & Jean Leamington Ont \$72,943, Car-C-Lee Enterprises Ltd Thunder Bay Ont \$28,300, Manirive Ltee Baie Comeau Que \$78,462, Villa Properties Ltd Winnipeg Man \$91,968, Renfrew Glen Restaurant & Motel Renfrew Ont \$38,349, Graham Ltee Vancouver BC \$36,485, Pioneer Kitchens Ltd Richmond BC \$61,855, Ace Submarine Ltd Peterborough Ont \$59,500, James I & Carol Crockett Delisle Sask \$27,683, Ameublement A Jean & Fils Inc Velleyfield Que \$40,902, Les Industries de Palettes Universelles Canada Ltee Pointe-aux-Trembles Que \$64,318, Doncar Investments Ltd Kamloops BC \$25,504, Leo Ducharme Portage La Prairie Man \$27,560, B & L Investments Elliot Lake Ont \$29,312, Lumby Logger Ltd Lumby BC \$26,246, Sherwood Marine Inc Toronto Ont \$25,655, Ewen Transfer (1981) Ltd Langley BC \$40,079, Domar Enterprises Saskatoon Sask \$90,419, La Ssange Enterprises Ltd Delta BC \$44,774, NL Dube Foods Inc Vancouver BC \$25,402, Abba Donair Restaurant Western Ltd Surrey BC \$62,545, Hospitality Inns Ltd Moose Jaw Sask \$86,338, Noravia Breeding Farms Ltd Toronto Ont \$84,314, WA Warner Ltd Winnipeg Man \$79,435, Tres Chic Discotheque Victoria BC \$34,394, Silhouette Beau Monde-Cellulite Reduction Centre Ltd Kelowna BC \$28,574, Super Cheese Markets Ltd Saskatoon Sask \$84,695, Hart Trailer & Equipment Ltd Woodstock Ont \$94,228, Mighty Mike Submarine Restaurant Ltd Surrey BC \$60,848, Carleen Foods Ltd Vancouver BC \$107,247, Richway Enterprises Ltd Vancouver BC \$87,161, La Giraffe Studio Ltee Montreal Que \$31,067, Dwight Moffatt Holdings Ltd Saskatoon Sask \$36,885, Restaurant Terrasse La Papaline Ltee Montreal Que \$111,736, Longhill Energy Products Ltd Richmond Hill Ont \$31,038, Philippe Rhains Chicoutimi Que \$33,357, Miss Piggy's Pork Place Ltd Halifax NS \$58,177, Saskatoon Industries Ltd Saskatoon Sask \$29,978, TGF Enterprises Ltd Vancouver BC \$45,041, Cowichan Coin Laundry Ltd Duncan BC \$40,193, Graham-Dudley Contractors Ltd Regina Sask \$25,832, R & A Food Town Roland Man \$95,474, M Reid Enterprises Ltd Burnaby BC \$46,437, Trent Insulation Ltd Peterborough Ont \$28,896, Wrecker Services Toronto Ont \$39,584, Doug's Pantry Ltd McCreary Man \$37,662, Dalour Foods Ltd Mission BC \$79,396, La Fourchette Chicoutimi Que \$102,493, St Norbert Granada Restaurant Winnipeg Man \$33,444, 315612 Ontario Ltd Barrie Ont \$46,878, Central City Foods Ltd Brandon Man \$103,423, 97769 Canada Ltd Ottawa Ont \$64,430, Luberto's Delicatessen Ltd Kamloops BC \$40,648, JFC Enterprises Ltd Vancouver BC \$30,999, Techmunt Inc Chicoutimi Que \$44,983, Canadian Solar House Industries Inc Kelowna BC \$64,367, Doctor Donut Ltd Peterborough Ont \$56,782, 455745 Ontario Ltd Mississauga Ont \$41,174, Camarea Groups Ltd Toronto Ont \$93,561, Cankor Enterprises Ltd Surrey BC \$66,555, Vivian Gails House of Fashions Inc Delta BC \$27,680, Septofruit Enr Trois Rivières Que \$64,174, St Louis Auto Body Prince Albert Sask \$44,632, Toronto Dominion Bank for Perimeter Technical Services Ltd Winnipeg Man \$36,737, The 3 Caravels Restaurant Ottawa Ont \$54,260, The Pilot House Restaurant & Tavern La Salle Ont \$102,820, Castle T Holdings Edmonton Alta \$29,924, TB Materiaux Inc Quebec Que \$95,610, Golden Ears Graphics Ltd Maple Ridge BC \$55,373, 464801 Ontario Ltd Ottawa Ont \$50,614, Selkirk Consulting Group Ltd Nelson BC \$59,963, Sampan Inc Victoria BC \$65,970, 454589 Ontario Ltd London Ont \$64,884, Nicolas Kavoukis Co Ltd Madoc Ont \$87,362, Les Entreprises Maude Olivier Ltee Charlesbourg Que \$60,310, Chimo Specialty Restaurant Ltd Kingston Ont \$43,920, Dartco Ltd Halifax NS \$26,884, Maxines Restaurant Ltd Vancouver BC \$95,635, Jubilee Insulation Contractors Ltd Mount Pearl Nfld \$78,691, Eastern Electrical Structures Ltd Fredericton NB \$69,311, Century 21 Estrada Realty Ltd Surrey BC \$51,711, Tattner Inc Hawkesbury Ont

\$44,596, 483312 Ontario Ltd Kitchener Ont \$88,131, Holyard Enterprises Ltd Revelstoke BC \$36,773, Lorschell Holdings Ltd Revelstoke BC \$32,684, Lendmark Rental Corp Scarborough Ont \$108,554, Bygone Trucking Ltd Langley BC \$41,937, 487355 Ontario Ltd Rexdale Ont \$36,187, Knowlton Village Bakery Inc Montreal Que \$49,302, RN Electronique Inc Quebec Que \$36,326, Cowansville Village Bakery Inc Montreal Que \$113,114, Gescopro Inc Quebec Que \$48,851, Cochrane Racquet Centre Ltd Cochrane Alta \$80,678, T & H Enterprises Ltd New Glasgow NS \$104,125, Chan Tin Wan Toronto Ont \$28,876, Coco's Food Systems Wetaskiwin Alta \$31,711, R W Kortzman Burnaby BC \$34,748, Future Manufacturing Co Ltd Brantford Ont \$36,577, Treasury Branches of Alberta for M E Petruschak Andrew Alta \$25,605, Garho Cindy's Restaurant (Airdrie 1980) Ltd Airdrie Alta \$64,590.

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales \$6,905,999—Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds \$11,550; Contributions to the organization of Candu Industries Toronto Ont \$57,665; Contributions to the Council of Forest Industries of BC Vancouver BC \$1,765,533; Contributions to Groupement Quebecois Drummondville Que \$71,250; Contributions under the Program of Export Market Development \$5,000,001—AMS Consulting Ltd Brossard Que \$29,779, Bata Industries Ltd Batawa Ont \$40,344, Canadian Marconi Co Montreal Que \$56,439, Canadian Western Agribition Assoc Regina Sask \$31,281, Cee Der Log Buildings Ltd Calgary Alta \$34,146, Columbia Engineering International Ltd Vancouver BC \$32,715, Dillingham Corp Canada Ltd North Vancouver BC \$91,295, Elinca Communications Ltd Ottawa Ont \$107,159, Ferrco Engineering Ltd Whitby Ont \$56,324, Interimco Technosystems Inc Ottawa Ont \$35,221, Larcam Communications Rexdale Ont \$25,000, Lister Bolt & Chain Ltd Richmond BC \$50,619, Majestic Wirely Contractors Ltd Edmonton Alta \$35,772, Met-Chem Canada Inc Montreal Que \$35,428, Partec Lavalin Inc Calgary Alta \$153,327, Penderith International Mississauga Ont \$59,954, Richard Piche Inc Port Neuf Que \$30,001, Standard Modern Technologies Toronto Ont \$30,709, Teledyne Canada Mining Products Thornbury Ont \$34,486.

TOURISM PROGRAM \$8,372,063

Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to assist in achieving tourism objectives in fields such as research studies, education, training and new product/market development \$59,325

Contributions under the Summer Canada Program \$934,382—T Aubry Ottawa Ont \$48,630, C Bannister Mt Pearl Nfld \$33,920, M Boucher Rivière-du-Loup Qué \$27,181, L Brunet Montréal Qué \$25,092, D Dallaire Hauteville Qué \$41,897, K Edwards Victoria BC \$25,540, V Gagne Vincent Quebec Que \$26,349, L Hamel Quebec Que \$32,195, K Hatch Downsview Ont \$46,201, S Houle Montreal Que \$32,890, A Messier Île-Ste-Hélène Qué \$36,820, G Neron Charlevoix Qué \$44,861, R Trachy Ste-Marie de Beauce Nord Qué \$32,477, K Woods Victoria BC \$33,030.

Contributions under the Federal Development Strategy for Prince Edward Island Tourism Component \$1,473,709—Bay Vista Motor Inn Breadalbane PEI \$25,595, C & J Holdings Ltd Montague PEI \$50,000, Collings Cottages Savage Harbour PEI \$50,000, Confederation Inn Charlottetown PEI \$30,336, Lunch Counter Charlottetown PEI \$26,363, Meadow Lodge Inc Wood Islands PEI \$51,455, Mid Isle Motel Central Bedeque PEI \$26,911, Netherstone Inn Montague PEI \$49,263, PEI Wildlife Park Rustico PEI \$50,000, Park Motel Charlottetown PEI \$27,180, Rachel's Tourist Home Eldon \$26,158, Rainbow Valley

INDUSTRY, TRADE AND COMMERCE—*Concluded*

Kensington PEI \$35,000, Rustico Summer Haven Hunter River PEI \$43,300, Sherwood Hotel Winsloe PEI \$50,000, Smith Construction Inc Montague PEI \$50,000, Tignish Legion Tignish PEI \$50,000, Towers Restaurant Charlottetown PEI \$25,000, Zenith Park Motel Charlottetown PEI \$50,000.

Contributions under the Co-operative Marketing Assistance Program \$595,364—Adventure Canada Calgary Alta \$25,000, Brennan Tours Seattle Wash USA \$25,000, Cartan Travel Bureau Inc Rolling Meadows USA \$25,000, Commonwealth Holiday Inns Rexdale Ont \$25,000, Jetabout Holidays North Sidney Australia \$25,000, Playguide Tours Inc Tokyo Japan \$25,000, Starr Tours Trenton USA \$25,000.

Contribution to the Sudbury Science Centre Sudbury Ont \$3,375,000

Contributions under the Local Employment Related Initiatives Program \$1,934,283—Canadian Hostelling Assoc Regina Sask \$45,000, Cape Breton Corp Sydney NS \$38,294, Comite de la Gorge Coaticook Que \$45,750, Station de Ski Chikanki Inc Carleton Que \$52,538, Sudbury Science Centre Sudbury Ont \$1,125,000, Chambre de Commerce Temiscamingue Que \$54,000, Club de Ski de Thedford Inc Thedford Mines Que \$275,925, Winnipeg Convention Centre Winnipeg Man \$246,276.

GRAINS AND OILSEEDS PROGRAM \$143,648,725

Canola Council of Canada Winnipeg Man \$400,000

Fees for memberships in the International Wheat Council London England \$244,780

Contribution to the Canada Grains Council Winnipeg Man \$90,000

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries (payments made to Canadian Chartered Banks covering interest charges on behalf of the following countries) \$10,867,465—Algeria \$6,745,231, Brazil \$4,122,235.

Contribution to the Canadian International Grains Institute Winnipeg Man \$1,076,952

Contribution to POS Pilot Plant Corporation Saskatoon Sask \$600,000

Contribution to assist the Canadian Rapeseed Processing Industry in adjusting to increased transport costs for rapeseed products \$3,000,000—Alberta Food Products Fort Saskatchewan Alta \$339,144, CSP Foods Ltd Altona Man \$355,407, Nipawin Sask \$330,646, Saskatoon Sask \$130,979, Russell Man \$216,108, Canbra Foods Ltd Lethbridge Alta \$310,000, NARP Processors Ltd Sexsmith Alta \$463,710, United Oilseed Products Ltd Lloydminster Alta \$854,006.

Payments to Millers in Western Canada to equalize Freight "Stop-Off" Charges between Eastern and Western Canada on grain processed into flour for export \$655,721—Maple Leaf Mills Ltd Calgary Alta \$296,251, Medicine Hat Alta \$85,325, Ogilvie Mills Ltd Medicine Hat Alta \$68,042, Robin Hood Multifoods Ltd Saskatoon Sask \$107,927, Saskatchewan Wheat Pool and CSP Foods Saskatoon Sask \$28,196, Soo Line Mills (1969) Ltd Winnipeg Man \$49,362.

Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil \$186,464

Payments in connection with the Prairie Grain Advance Payments \$11,621,433—The Canadian Wheat Board \$11,621,433.

Payments in connection with the Western Grain Stabilization Act \$114,905,910—Agriculture Canada \$114,905,910.

Foreign Investment Review Agency \$25,000

Contribution to the Conference Board of Canada \$25,000

JUSTICE \$51,562,384

Department \$38,389,806

ADMINISTRATION OF JUSTICE PROGRAM \$38,389,806

Grant to the Uniform Law Conference of Canada to assist in payment of the administrative expenses \$2,500

Grant to the Uniform Law Conference for research purposes of the Conference \$8,099

Grant to the International Commission of Jurists \$18,500

L'Institut International de Droit d'Expression Française (I D E F) \$1,500

Grants to encourage student specialization in legislative drafting \$91,414

Grants to encourage Native People to enter the legal profession \$130,991

Grants for the Duff-Rinfret Scholarship Program \$75,775

Grants to the Canadian Association of Chiefs of Police for the Law Amendments Committee \$17,000

Grants to the British Institute of International and Comparative Law (C L A S) \$10,000

Grants to the Hague Academy of International Law \$11,000

Grants to the Canadian Institute of Resources Law \$10,000

Grants to the Research Centre in Public Law—University of Montreal \$20,000

Grant to the Paul Martin Fund \$25,000

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems \$28,930,004—Governments of: Alta \$2,46,040, BC \$3,184,210, Man \$1,290,563, NB \$796,793, Nfld \$646,798, NWT \$411,519, NS \$1,052,275, Ont \$10,517,326, PEI \$118,611, Que \$7,042,476, Sask \$1,185,393, YT \$220,000.

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime \$2,349,078—Governments of: Alta \$223,772, BC \$274,447, Man \$102,624, NB \$30,933, NWT \$38,207, NS \$42,373, Ont \$862,511, Que \$643,840, Sask \$96,635.

Contributions to encourage experimental and research work in Legal Aid \$136,228—Matsqui Abbotsford Community Legal Services Abbotsford BC \$41,145, National Legal Aid Research Centre Ottawa Ont \$47,000.

Contributions to Canadian Association of Chiefs of Police and to provinces to employ Law Students with Police Forces \$315,979—The Canadian Assoc of Chiefs of Police Ottawa Ont \$315,979.

Contributions for a summer exchange program between Civil and Common Law students \$311,123—Dalhousie University Halifax NS \$62,631, Université de Sherbrooke Sherbrooke Que \$59,361.

Contributions to the Canadian Law Information Council \$400,000

Contributions to Pilot Projects relating to Family Courts \$133,836—NB \$105,765, Nfld \$28,071.

JUSTICE—Concluded

Contributions to the Canadian Association of Provincial Court Judges \$60,000

Contributions to Criminal Law Reform \$1,031,712—Dr Robin F Badgley Toronto Ont \$701,300, Canadian Assoc of Provincial Court Judges Ottawa Ont \$42,500, Groupe d'Intervention de Recherches d'Information Jeunesse Outremont Que \$37,125, The Hiatus House of Windsor Windsor Ont \$47,857, Provincial Treasurer of Manitoba Winnipeg Man \$46,910.

Contributions to Native Court Worker and Related Programs for Native People and representatives of the Legal system \$2,786,064—Government of the NWT \$195,950, Nfld Exchequer Acct St John's Nfld \$61,601, Treasurers: Alta Edmonton Alta \$678,893, BC Victoria BC \$597,161, Man Winnipeg Man \$161,291, Ont Toronto Ont \$338,940, Sask Regina Sask \$426,195, YT Whitehorse YT \$49,607, Ministère des Finances de la Province de Quebec Ste-Foy Que \$129,030.

Contributions for the Consultation and Development Fund \$254,290—Assoc des juristes d'expression française de l'Ontario Ottawa Ont \$35,000, Canadian Institute for the Administration of Justice Edmonton Alta \$49,600, Conference Mondiale sur l'Indépendance de la Justice Montreal Que \$35,000.

Contributions to the University of Ottawa Legislative Drafting Programme \$77,200

Contribution to Canadian Society of Forensic Science \$24,577

Summer Employment Program \$762,040—G Allaire-Giroux Sherbrooke Que \$29,182, D Brown Windsor Ont \$41,361, Committee on Sexual Offences Against Children and Youths Toronto Ont \$27,937, Justice for Children Toronto Ont \$26,460, D Lachapelle Hull Que \$41,667, M Long Toronto Ont \$37,146, P Poulin Montreal Que \$27,545, Public Legal Education Assoc of Saskatchewan Saskatoon Sask \$26,130, R Vézina Montreal Que \$45,762.

Canadian Association of Crown Counsel \$1,655

International Law Association \$60,000

Human Rights Law Fund \$334,241—Canadian Bar Assoc Ottawa Ont \$50,000, Canadian Human Rights Foundation Montreal Que \$25,485, Canadian Human Rights Reporter Saskatoon Sask \$27,135, Canadian Institute for the Administration of Justice Edmonton Alta \$25,000, Canadian Law Information Council Ottawa Ont \$31,655, Human Rights Research and Education Centre Ottawa Ont \$48,867.

Commissioner for Federal Judicial Affairs \$12,690,117

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$12,690,117

Annuities under the Judges Act \$12,690,117

Supreme Court of Canada \$462,256

Pensions under the Judges Act \$462,256—D C Abbott Ottawa Ont \$67,865, Y M Fauteux Mont Royal Que \$37,712, E M Hall Saskatoon Sask \$67,865, H Judson Islington Ont \$34,527, R Martland Ottawa Ont \$58,671, L-P Pigeon Ottawa Ont \$61,708, W F Spence Ottawa Ont \$66,380.

Tax Review Board \$20,205

Tax Review Board Members' Pension \$20,205

LABOUR \$19,174,678**Department \$14,637,678**

Grants for special research studies in the labour field (Special Research) \$40,000

Grants for special research studies in the labour field (Accident Prevention) \$16,000

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education \$585,844—Alberta Teachers Association Edmonton Alta \$35,510, British Columbia Teachers Federation Vancouver BC \$27,605, Canadian Telephone Employees Association Montreal Que \$27,796, Centrale de l'enseignement du Québec Ste-Foy Que \$29,448, Ontario English Catholic Teachers Association Toronto Ont \$26,484, Ontario Nurses Association Ottawa Ont \$51,430, Syndicat des fonctionnaires provinciaux du Québec Québec Que \$45,506.

Grants to support activities which contribute to Labour Canada's objectives \$61,600

Grants to the Commonwealth Trade Union Council London England \$60,000

Grants to support standards writing associations \$10,000

Payment of Labour Adjustment Benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region \$9,331,564

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school \$10,118

Contributions to the Canadian Labour Congress labour education programs \$2,922,983—Canadian Labour Congress Ottawa Ont \$2,922,983.

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs \$763,978—Canadian Conference of Teamsters Ottawa Ont \$134,759, Centrale des syndicats démocratiques Montréal Que \$69,234, Confédération des syndicats nationaux Montréal Que \$288,482, Canadian Federation of Labour Ottawa Ont \$212,619, Centrale de l'enseignement du Québec Ste-Foy Que \$58,884.

Contributions to Quality of Working Life projects \$490,222—Canadian Council on Working Life Toronto Ont \$27,250, McGill University Montreal Que \$26,200, Université du Québec à Rimouski Rimouski Que \$25,830, York University Toronto Ont \$67,500.

Contributions to Atlantic Region Labour Education Centre \$300,127

Contributions to Student Summer and Youth Employment Program \$45,242

Canadian Centre for Occupational Health and Safety \$4,537,000

Payment to the Canadian Centre for Occupational Health and Safety \$4,537,000

NATIONAL DEFENCE \$338,677,161**DEFENSE SERVICES PROGRAM \$338,677,161**

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan \$15,420

Mrs Mary Whittington \$200

Mrs Eleanor Nixon \$1,047

Mr R P Thompson \$8,358

Conference of Defence Associations Ottawa Ont \$139,760

Army Cadet League of Canada Ottawa Ont \$109,480

Air Cadet League of Canada Ottawa Ont \$109,480

Navy League of Canada Ottawa Ont \$109,480

Royal Canadian Naval Association Toronto Ont \$8,200

Naval Officers Association Toronto Ont \$22,200

Royal Canadian Air Force Association Ottawa Ont \$29,590

Royal Canadian Navy Benevolent Fund Ottawa Ont \$8,890

Royal Canadian Air Force Benevolent Fund Ottawa Ont \$10,440

Canadian Forces Personnel Assistance Fund \$9,760

Rifle Associations \$146,920—Dominion of Canada Rifle Assoc Ottawa Ont \$110,000.

Military and United Services Institutes \$18,033

Canadian Universities—Military studies \$531,932—Acadia Wolfville NS \$33,000, British Columbia Vancouver BC \$66,000, Calgary Alberta \$66,000, Dalhousie Halifax NS \$66,000, Laval Montreal Que \$66,000, New Brunswick \$33,000, Queen's Kingston Ont \$66,000, York Toronto Ont \$33,000.

Canadian Institute of Strategic Studies \$50,000

NATO Military budgets and agencies \$14,643,782

NATO infrastructure \$45,508,206

NATO Airborne Early Warning System \$84,508,536

Material produced for transfer as mutual aid \$4,486,447

Contributions to provinces and municipalities for emergency preparedness purposes \$2,882,168—Prince Edward Island \$80,769, Nova Scotia \$226,156, New Brunswick \$397,749, Quebec \$918,730, Ontario \$372,137, Manitoba \$439,461, Alberta \$306,218, Northwest Territories \$115,560.

Payments under Parts I-IV of the Defence Services Pension Continuation Act \$7,299,058

Payments under the Supplementary Retirement Benefits Act \$178,019,774

NATIONAL HEALTH AND WELFARE

\$19,104,282,851

Department \$18,993,374,875

DEPARTMENTAL ADMINISTRATION PROGRAM \$2,880,000

Grant to the Institute for Social and Economic Research at the University of Manitoba \$185,000

Grant to the United Nations Fund for Drug Abuse Control \$275,000

Contributions to provinces and territories for the purpose of developing and implementing welfare information systems \$2,420,000—Alberta Dept of Social Services and Community Health Edmonton Alta \$356,449, British Columbia Ministry of Human

Resources Victoria BC \$339,368, New Brunswick Dept of Social Services Fredericton NB \$238,734, Newfoundland Dept of Social Services St John's Nfld \$57,493, Nova Scotia Dept of Social Services Halifax NS \$384,719, Ontario Ministry of Community and Social Services Toronto Ont \$492,270, Prince Edward Island Dept of Social Services Charlottetown PEI \$12,298, Saskatchewan Dept of Social Services Regina Sask \$402,034, Yukon Territories Dept of Human Resources Whitehorse YT \$136,635.

HEALTH AND SOCIAL SERVICES PROGRAM \$7,026,307,587

Family Planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area \$1,099,000—Alberta West Central Health Unit Edson Alta \$61,000, athurst Public Health Regional Office Bathurst NB \$41,000, Canadian Committee for Fertility Research Montreal Que \$45,000, Central Fraser Valley Health District Maple Ridge BC \$52,000, Government of Newfoundland and Labrador St John's Nfld \$60,000, Government of Northwest Territories Yellowknife NWT \$49,499, Government of Yukon Territory Whitehorse YT \$72,306, Manitoba Department of Health Winnipeg Man \$28,118, Ministère des affaires sociales Quebec Que \$93,000, North Eastern Alberta Health Unit St Paul Alta \$63,000, Planned Parenthood Federation of Canada Ottawa Ont \$296,000, Saskatchewan Health Regina Sask \$60,000, Serena Canada Ottawa Ont \$92,000, Universities: Concordia Montreal Que \$28,201, Montreal Montreal Que \$46,905.

Grants to national voluntary health organizations to assist with the operating costs of national offices \$442,000—Canadian Addictions Foundation Ottawa Ont \$39,000, Canadian Lung Assoc Ottawa Ont \$39,000, Canadian Mental Health Assoc Toronto Ont \$39,000, Canadian Paraplegic Assoc Toronto Ont \$39,000, Canadian Public Health Assoc Ottawa Ont \$39,000, Canadian Red Cross Society Toronto Ont \$39,000, St John Ambulance Assoc Ottawa Ont \$39,000, Traffic Injury Research Foundation of Canada Ottawa Ont \$39,000, Victorian Order of Nurses for Canada Ottawa Ont \$39,000.

Grants to national voluntary social service organizations to assist with the operating costs of national offices \$1,659,000—Canadian Assoc for the Mentally Retarded Toronto Ont \$120,000, Canadian Assoc of Schools of Social Work Ottawa Ont \$82,000, Canadian Cerebral Palsy Assoc Toronto Ont \$60,000, Canadian Coordinating Council on Deafness Ottawa Ont \$82,000, Canadian Council on Children and Youth Ottawa Ont \$82,000, Canadian Council of Rehabilitation Workshops Toronto Ont \$83,000, Canadian Council on Social Development Ottawa Ont \$498,000, Canadian National Institute for the Blind Toronto Ont \$120,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$120,000, Canadian Safety Council Ottawa Ont \$120,000, International Social Service Canada Ottawa Ont \$82,000, National Anti-Poverty Organization Ottawa Ont \$179,000.

Contributions to organizations for the employment of youths and summer students \$43,461

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health \$14,092,248—Addiction Research Foundation Toronto Ont \$39,419, Canadian Hospital Assoc Ottawa Ont \$65,293, Canadian Red Cross Ottawa Ont \$269,822, Cancer Control Agency of British Columbia Vancouver BC \$103,793, Children's Hospital of Eastern Ontario Ottawa Ont \$78,929, Clinical Research Institute of Montreal Montreal Que \$90,421, Diagnostic Imaging Research Centre Vancouver BC \$125,000, Dr Charles A Janeway Child Health Centre St John's Nfld \$41,847, Government of Newfoundland and Labrador St John's Nfld \$36,886, Hôpital Ste-Justine Montreal Que \$156,959, Institut

NATIONAL HEALTH AND WELFARE—Continued

Armand-Frappier Laval Que \$245,048, Labstat Inc Kitchener Ont \$84,362, Manitoba Cancer Treatment and Research Foundation Winnipeg Man \$119,962, Mental Health Ottawa Ottawa Ont \$91,110, Montreal Children's Hospital Montreal Que \$241,878, Montreal General Hospital Research Institute Montreal Que \$166,473, National Cancer Institute of Canada Toronto Ont \$730,860, Ontario Crippled Children's Centre Toronto Ont \$129,342, Royal Victoria Hospital Montreal Que \$115,742, St Boniface General Hospital Winnipeg Man \$43,273, St Michael's Hospital Toronto Ont \$49,010, St Joseph's Hospital London Ont \$63,679, The Gage Research Institute Toronto Ont \$40,000, The Hospital for Sick Children Toronto Ont \$175,678, Toronto Western Hospital Toronto Ont \$75,000, VSearch Vancouver BC \$131,088, Wellesley Hospital Toronto Ont \$41,361, Universities: Alberta Edmonton Alta \$160,779, British Columbia Vancouver BC \$952,070, Calgary Calgary Alta \$77,214, Carleton Ottawa Ont \$162,067, Concordia Montreal Que \$218,098, Dalhousie Halifax NS \$463,285, Guelph Guelph Ont \$87,183, Laval Quebec Que \$425,901, McGill Montreal Que \$688,578, McMaster Hamilton Ont \$436,822, Memorial St John's Nfld \$294,027, Manitoba Winnipeg Man \$1,478,091, Moncton Moncton NB \$67,805, Montreal Montreal Que \$1,011,270, Ottawa Ottawa Ont \$495,916, Queen's Kingston Ont \$323,073, Saskatchewan Saskatoon Sask \$451,463, Sherbrooke Sherbrooke Que \$200,239, Toronto Toronto Ont \$1,100,114, Victoria Victoria BC \$48,057, Waterloo Waterloo Ontario \$67,439, Western Ontario London Ont \$570,516, Windsor Windsor Ont \$30,933, York Downsview Ont \$151,091.

*Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research \$3,667,455—*Action British Columbia Vancouver BC \$28,195, Alberta Children's Provincial General Hospital Calgary Alta \$27,950, Amethyst Women's Addiction Centre Inc Ottawa Ont \$144,039, Assoc des intervenants en toxicomanie du Quebec Montreal Quebec \$58,976, Assoc pulmonaire du Quebec Quebec Que \$33,440, Battlefords Indian Health Centre Inc North Battleford Sask \$34,276, BC Native Women's Society Kamloops BC \$25,000, Canadian Council on Smoking and Health Ottawa Ont \$53,500, Canadian Labour Congress Ottawa Ont \$55,700, Canadian Mental Health Windsor Ont \$40,496, Canadian Mental Health Assoc Toronto Ont \$135,827, Canadian Parks Recreation Assoc Vanier Ont \$45,770, Canadian Public Health Assoc Ottawa Ont \$35,000, Confederation des syndicats nationaux Montreal Que \$92,126, Conseil Quebecois sur le tabac et la sante Armagh Cte Bellechasse Que \$41,181, Cross Cultural Learner Centre London Ont \$34,098, Gouvernement du Quebec Quebec Que \$32,728, Immigrant Women's Centre Toronto Ont \$33,584, Low Vision Assoc of Ontario Toronto Ont \$50,000, Le centre hospitalier de l'universite Laval Ste Foy Que \$26,484, Manitoba Home Economics Assoc Winnipeg Man \$40,350, Manitoba Public Health Assoc Winnipeg Man \$25,226, Memorial University Extension Service St John's Nfld \$27,051, Memorial University of Newfoundland St John's Nfld \$140,781, Montreal Diet Dispensary Montreal Que \$27,204, Montreal Health Press Montreal Que \$27,295, Newfoundland and Labrador Women's Institute St John's Nfld \$161,005, Northwestern Ontario International Women's Decade Coordinating Council Thunder Bay Ont \$53,168, Phoenix Rising Toronto Ont \$39,437, Planned Parenthood Federation of Canada Ottawa Ont \$72,829, Planned Parenthood Newfoundland/Labrador St John's Nfld \$37,000, Saskatchewan Department of Health Regina Sask \$48,179, Sault Ste Marie and District Women for Women Sault Ste Marie Ont \$25,180, Smoking and Health Action Foundation Toronto Ont \$35,000, St Joseph's Hospital Hamilton Ont \$51,486, The Canadian Sickle Cell Society Toronto Ont \$85,257, The James Bay Community Human Resources and Health Centre Victoria BC \$42,380, The Renal Family and the Kidney Foundation of

Canada Downsview Ont \$37,734, Traffic Injury Research Foundation Ottawa Ont \$69,251, TV Ontario Toronto Ont \$43,000, United Way of Lower Mainland Vancouver BC \$80,047, Universite Laval Quebec Que \$38,125, Universite de Montreal Montreal Que \$58,893, University of British Columbia Vancouver BC \$28,745, West End Seniors Network Vancouver BC \$29,621, Western Centre for Preventive and Behavioral Medicine Vancouver BC \$78,741, Women's Health Education Network Truro NS \$75,971.

Contributions to provinces and territories (hospital insurance program) under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$2,406,387,000

Contributions to provinces and territories (medical care program) under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$828,518,000

Contributions to provinces and territories (extended health care services program) under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$825,198,000

*Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services \$3,115,181—*Alberta Council on Aging Edmonton Alta \$86,890, Allied Jewish Community Services Montreal Que \$55,250, Animation 65 Plus de Hull Inc Hull Que \$68,980, Assoc des Centres de Services sociaux de Quebec Montreal Que \$61,035, Assoc for Early Childhood Education Toronto Ont \$29,300, Canadian Assoc for Children and Adults with Learning Disabilities Ottawa Ont \$71,500, Canadian Coordinating Council on Deafness Ottawa Ont \$47,423, Canadian Council of Rehabilitation Workshops Winnipeg Man \$28,897, Canadian Society for Autistic Children Scarborough Ont \$68,930, Centraide Montreal Montreal Que \$72,447, Community Information Centre of Metropolitan Toronto Toronto Ont \$25,855, Community Services Council of Newfoundland and Labrador St John's Nfld \$73,760, Epilepsy Canada Dorval Que \$26,374, Family Service Assoc of Metropolitan Toronto Toronto Ont \$86,730, Family Service Canada Ottawa Ont \$149,683, Health Sciences Centre Winnipeg Man \$57,115, International Conference on Social Development Ottawa Ont \$50,000, Laura Johnson Toronto Ont \$30,425, Lower Mainland Parent and Child Therapy Society Vancouver BC \$250,774, Native Council of Nova Scotia Truro NS \$120,980, North Island Women's Services Society Courtenay BC \$132,670, Ontario Assoc of Family Service Agencies and Faculty of Social Work University of Toronto Toronto Ont \$58,144, Ontario Social Development Council Toronto Ont \$57,000, Play and Learn Montague PEI \$57,266, The Children's Aid Society of Metropolitan Toronto Toronto Ont \$59,645, The Children's Aid Society of Ottawa-Carleton Ottawa Ont \$55,205, Unified Family Court St John's Nfld \$43,667, Universities: Laval Ste-Foy Que \$38,097, McMaster Hamilton Ont \$62,032, Memorial St John's Nfld \$28,312, Montreal Montreal Que \$201,512, Regina Regina Sask \$78,827, Toronto Toronto Ont \$24,969, Ville Marie Social Service Centre Montreal Que \$89,726, Wilderness Alternatives Society Whitehorse YT \$88,468, Women's Educational and Research Foundation of Ontario London Ont \$34,834, Yukon Women's Transition Home Society Whitehorse YT \$60,868.

Contribution to the Canadian Rehabilitation Council for the Disabled for a public awareness campaign \$200,000

Contributions to the Canadian Council on Social Development \$75,000

Payments to provinces and territories under the Canada Assistance Plan \$2,832,307,720

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons

NATIONAL HEALTH AND WELFARE—Continued

Act and agreements made thereunder including undischarged commitments under previous agreements \$55,554,604

Payments in accordance with agreements toward the cost provided to young offenders under jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, British Columbia and the Yukon Territory \$41,205,123

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act \$10,000

Contributions toward projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community \$12,733,795—Carberry and North Cypress Centennial Drop-In Centre Carberry Man \$25,000, Creative Retirement Winnipeg Man \$25,000, Les Pionniers de la Francophonie Canadienne Sillery Que \$28,000, Mountain Young at Heart Club Hamilton Ont \$30,000, New Horizons Resoundings Committee Toronto Ont \$25,000, The Seniors Educational Television Production Unit Willowdale Ont \$30,000, Vancouver Homesharers Vancouver BC \$30,000.

MEDICAL SERVICES PROGRAM \$37,747,880

Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment \$4,294,508—Bearskin Band Bearskin Lake Ont \$597,694, Beaver Lake Band Lac La Biche Alta \$158,720, Blood Band Stand Off Alta \$100,000, Chippewas of Kettle and Stoney Point Band Forest Ont \$144,824, Cote Indian Band Kamsack Sask \$58,599, Fishing Lake Band Wadena Sask \$117,900, Fond Du Lac Indian Band Fond Du Lac Sask \$112,500, La Verendrye General Hospital Fort Frances Ont \$49,000, Loon Lake Indian Band Loon Lake Sask \$60,000, Manitoulin Health Centre Little Current Ont \$60,654, Moravian of the Thames Band Thamesville Ont \$115,966, Mosquito Band Cando Sask \$124,414, Nimpkish Band Council Alert Bay BC \$508,480, Nishga Tribal Council New Aiyansh BC \$140,026, Piapot Indian Band Craven Sask \$60,000, Red Pheasant Band Cando Sask \$100,775, St Theresa Point Band Council St Theresa Point Man \$723,982, Shamattawa Band Council Shamattawa Man \$791,735, Shoal Lake Band Council Shoal Lake Sask \$105,000, Sweetgrass Indian Band Gallivan Sask \$26,750, Truro Band Council Millbrook NS \$49,634.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities \$850,000

Contributions to Indian Bands and Indian and Inuit associations or groups for community health representatives, medical transportation, health care professionals, promotion and support services \$15,043,928—Afton Indian Band Afton NS \$28,524, Ahouseat Band Council Ahouseat BC \$107,361, Alberta Indian Health Commission Edmonton Alta \$493,000, Alexis Band Council Gleanevin Alta \$57,749, Alexis Creek Indian Band Chilanko Forks BC \$29,236, Association of Iroquois and Allied Indians Ottawa Ont \$33,856, Band of Attawapiskat Attawapiskat Ont \$32,006, Battleford Indian Health Centre North Battleford Sask \$713,034, Beady's Band Duck Lake Sask \$47,680, Beaver Lake Band Lac La Biche Alta \$143,015, Beendigan Incorporated Thunder Bay Ont \$45,000, Berens River Band Berens Man \$56,339, Big River Band Shellbrook Sask \$46,017, Bigstone Band Desmarais Alta \$36,076, Birdtail Sioux Beulah Man \$25,966, Blackfoot Indian Band Gleichen Alta \$44,042, Blood Indian Department of Health Cardston Alta \$146,748, Bloodvein Band Bloodvein Man \$26,510, Blue Quills Native Education Council St Paul Alta \$166,867, Chapel Island Band St Peters NS \$41,037, Chemainus Indian Band Ladysmith BC \$59,849, Chilliwalk Area Indian Council Sardis BC \$50,609, Chipewyan Indian Band Fort Chipewyan Alta \$102,192, Chippewas of Beausoleil Penetanguishene

Ont \$25,837, Chippewas of Kettle and Stoney Point Band Forest Ont \$74,818, Chippewas of Nawash Wiarton Ont \$33,078, Chippewas of Rama Band Rama Ont \$63,515, Chippewas of Sarnia Band Sarnia Ont \$30,385, Chippewas of the Thames Band Muncey Ont \$45,183, Cold Lake Tribal Administration Grand Centre Alta \$56,308, Conseil Attikamek-Montagnais Village-des-Hurons Qué \$224,492, Conseil de Bande Abitibiwinni Amos Qué \$38,739, Conseil de Bande de Barrière Lake Rapid Lake Qué \$49,003, Conseil de Bande de Bersimis Betsiamites Qué \$58,481, Conseil de Bande Du Lac Simon Lac-Simon Qué \$33,018, Conseil de Bande Mohawk de Kahnawake Kahnawake Qué \$135,790, Constance Lake Band Calstock Ont \$53,702, Council for Yukon Indians Whitehorse YT \$74,995, Cowessess Indian Band Broadview Sask \$26,521, Cowichan Indian Band Duncan BC \$137,764, Crane River Band Crane River Man \$61,336, Cree Indian Band Fort Chipewyan Alta \$136,819, Cross Lake Band Cross Lake Man \$116,594, Dene Tha Band High Level Alta \$62,548, Desolation Sound Tribal Council Powell River BC \$73,750, Driftpile Band Driftpile Alta \$45,317, English River Band Patuanak Sask \$28,808, Fairford Band Fairford Man \$67,498, Federation of Saskatchewan Indians Prince Albert Sask \$131,683, Fisher River Band Koostatak Man \$65,972, Fort Albany Band Fort Albany Ont \$33,894, Fort Alexander Band Pine Falls Man \$134,491, Fountain Indian Band Lillooet BC \$28,242, Four Band Enterprises Hobbema Alta \$126,891, Four Nations Confederacy Inc Winnipeg Man \$64,902, Fox Lake Band Fox Lake Alta \$103,668, Frog Lake Tribal Administration Frog Lake Alta \$60,549, Garden Hill Band Island Lake Man \$67,604, Garden River Band Garden River Ont \$72,763, Gitwankag Indian Band Kitwanga BC \$34,445, God's Lake Band God's Lake Narrows Man \$52,442, God's River Band God's River Man \$51,754, Goodfish Lake Band Goodfish Lake Alta \$42,679, Grand Council Treaty 3 Kenora Ont \$72,391, Grand Council Treaty 9 Timmins Ont \$109,266, Grassy Narrows Band Grassy Narrows Ont \$39,787, Greater Winnipeg Indian Council Winnipeg Man \$117,237, Hartley Bay Indian Band Hartley Bay BC \$26,833, Heiltsuk Indian Band Waglisla BC \$94,960, Hesquiat Indian Band Tofino BC \$31,943, Hollow Water Band Wanipigow Man \$65,901, Jackhead Band Dallas Man \$30,277, James Smith Band Kinistino Sask \$123,441, Kitamaat Indian Band Kitamaat BC \$34,818, Kitasoo Indian Band Klemtu BC \$26,871, Kitsegukla Indian Band South Hazelton BC \$47,982, Kwikwatsineuk Indian Band Simoom Sound BC \$31,865, Lac-Seul Band Lac-Seul Ont \$29,299, Lakalzap Indian Band Greenville BC \$60,028, Lake Babine Indian Band Burns Lake BC \$69,361, Lake Manitoba Band Vogan Man \$38,235, Lake St Martin Band Gypsumville Man \$54,621, Lennox Island Band Lennox Island PEI \$36,379, Lesser Slave Lake Regional Council Lesser Slave Lake Alta \$110,000, Little Grand Rapids Band Little Grand Rapids Man \$25,478, Little Saskatchewan Band St Martin Man \$26,863, Lillooet Indian Band Lillooet BC \$26,824, Long Plains Band Edwin Man \$44,295, Lytton Indian Band Lytton BC \$34,264, Manitoba Keewatinowik Okemakan Inc Thompson Man \$49,756, Masset Indian Band Masset BC \$56,084, Mathias Colomb Band Pukatawagan Man \$29,679, Mattagami Band Mattagami Ont \$44,017, Mississauga Indian Band Blind River Ont \$35,166, Mohawks of the Bay of Quinte Band Deseronto Ont \$64,390, Montreal Lake Band Montreal Lake Sask \$40,676, Moose Factory Band Moose Factory Ont \$84,375, Mount Currie Indian Band Mount Currie BC \$92,365, Musqueam Indian Band Vancouver BC \$26,665, Nanaimo Indian Band Nanaimo BC \$50,584, National Indian Brotherhood Ottawa Ont \$82,920, Nelson House Band Nelson House Man \$53,450, Nimpkish Indian Band Alert Bay BC \$208,953, Nishga Tribal Council New Aiyansh BC \$123,516, Norway House Band Norway House Man \$70,733, Nuw-chah-nulth Tribal Council Port Alberni BC \$36,653, Onondas of the Thames Southwold Ont \$42,470, Onion Lake Band Lloydminster Sask \$82,761, Oxford House Band Oxford House

NATIONAL HEALTH AND WELFARE—Continued

Man \$46,159, Peguis Indian Band Hodgson Man \$116,959, Peigan Band Brochet Alta \$50,321, Penelakut Indian Band Chemainus BC \$25,862, Peter Ballantyne Band Pelican Narrows Sask \$136,675, Pikangikum Indian Band Pikangikum Ont \$25,085, Pine Creek Band Camperville Man \$106,122, Port Simpson Indian Band Port Simpson BC \$47,958, Red Earth Indian Band Red Earth Sask \$27,551, Red Sucker Lake Band Red Sucker Lake Man \$27,746, Rolling River Band Erickson Man \$27,323, Rosseau River Band Dominion City Man \$26,342, Saanich Peninsula Tribal Council Saanichton BC \$53,130, Sachigo Lake Band Sachigo Lake Ont \$31,105, Saddle Lake Band Saddle Lake Alta \$138,624, Sandy Bay Band Marius Man \$208,687, Sandy Lake Band Shellbrook Sask \$93,990, Sandy Lake Indian Band Sandy Lake Ont \$36,307, Sechelt Indian Band Sechelt BC \$29,260, Shamattawa Band Shamattawa Man \$49,397, Shamattawa Leonard Miles Memorial Centre Shamattawa Man \$69,487, Sheshaht Indian Band Port Alberni BC \$32,173, Shoal Lake Indian Band Pakwaw Lake Sask \$28,361, Shoal River Band Pelican Rapids Man \$129,434, Sioux Valley Band Grisiwood Man \$49,306, Six Nations of the Grand River Ohsweken Ont \$38,623, Skidegate Indian Band Queen Charlotte BC \$37,924, South Indian Lake Band South Indian Lake Man \$31,774, Spanish River Indian Band Massey Ont \$43,533, Split Lake Band Split Lake Man \$47,099, Squamish Indian Band North Vancouver BC \$37,026, Standing Buffalo Indian Band Fort Qu'Appelle Sask \$26,875, Stoney Creek Indian Band Vanderhoof BC \$26,212, Stoney Tribal Administration Morley Alta \$226,620, St Theresa Point Band St Theresa Point Man \$59,877, Stuart Tremblere Tribal Council Fort St James BC \$41,655, Sturgeon Lake Band Spruce Home Sask \$37,933, The Pas Band The Pas Man \$94,945, Thunderchild Indian Band Turtleford Sask \$85,504, Tsulquate Indian Band Port Hardy BC \$45,414, Ucluelet Indian Band Ucluelet BC \$26,775, Union of British Columbia Indian Chiefs Vancouver BC \$69,701, Union of New Brunswick Indians Fredericton NB \$42,904, Union of Nova Scotia Indians Sydney NS \$34,847, Union of Ontario Indians Toronto Ont \$141,520, Valley River Band Shortdale Man \$39,115, Waasagomach Band Waasagomach Man \$47,129, Waterhen Band Skownan Man \$109,638, Waterhen Band Waterhen Sask \$44,993, Waywayseecappo Band Rosburn Man \$39,377, White Bear Band Carlyle Sask \$32,092, Whitefish Lake Band Atikameg Alta \$30,428, Windigo Indian Council Weagamow Ont \$26,931, Wunnummin Lake Band Wunnummin Lake Ont \$38,787.

*Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol and Drug Abuse Program \$12,712,594—*Abeegweit Indian Band Cornwall PEI \$47,308, Adams Lake Band Chase BC \$29,195, Aklavik Alcohol Committee Aklavik NWT \$83,926, Baker Lake Alcohol Education Committee Baker Lake NWT \$34,508, Battleford Indian Health Centre North Battleford Sask \$141,017, Bearslink Lake Band Weagamow Lake Ont \$103,048, Beaver Lake Band Lac La Biche Alta \$27,500, Bella Coola Indian Band Bella Coola BC \$33,993, Blackfoot Indian Band Gleichen Alta \$69,721, Canadian Native Indian Committee on Alcoholism Thunder Bay Ont \$63,969, Canim Lake Band 100 Mile House BC \$34,985, Canoe Lake Band Canoe Narrows Sask \$44,832, Carcross Indian Band Carcross YT \$30,890, Carrier-Sekani Tribal Council Prince George BC \$36,826, Casca Dene Alcohol Program Watson Lake YT \$43,000, Champagne/Aishihik Band Haines Junction YT \$27,280, Chemanawin Indian Band Easterville Man \$25,357, Chilliack Area Indian Council Sardis BC \$339,534, Chipewyan Indian Band Fort Chipewyan Alta \$44,669, Cold Lake Tribal Administration Grand Centre Alta \$51,125, Conseil Atikamek Montagnais Village-des-Hurons Que \$239,938, Council for Yukon Indians Whitehorse YT \$142,782, Cowessess Indian Band Broadview Sask \$68,448, Cowichan Indian Band Duncan BC \$58,166, Cree Board of Health and Social Services of James Bay James Bay Que \$40,511, Cross Lake Band Cross Lake Man \$59,286, Dakota Ojibway Tribal Council Brandon Man \$113,619,

Deh Cho Society Friendship Centre Fort Simpson NWT \$43,450, Desolation Sound Tribal Council Powell River BC \$53,289, Enoch Band Council Winterburn Alta \$29,816, Federation of Saskatchewan Indians Prince Albert Sask \$67,521, First Nations Confederacy Winnipeg Man \$43,926, Fort Good Hope Dene Band Fort Good Hope NWT \$47,093, Fort Providence Dene Band Fort Providence NWT \$43,889, Fort Resolution Drug and Alcohol Abuse Committee Fort Resolution NWT \$30,114, Four Band Enterprises Hobbema Alta \$113,000, Four R Alcohol Program Meadow Lake Sask \$67,981, Four Skies Consulting Edmonton Alta \$54,000, Gitksan Carrier Tribal Council Hazelton BC \$95,586, Gitlaxdamix Indian Band New Aiyansh BC \$39,737, Goodfish Lake Counselling Services Goodfish Lake Alta \$59,400, Good Spirits Festival Whitehorse YT \$94,501, Grassy Narrows Band Grassy Narrows Ont \$47,702, Health and Social Services of Pond Inlet Pond Inlet NWT \$47,368, Heiltsuk Indian Band Waglisla BC \$46,568, Interlake Reserves Tribal Council Ashern Man \$82,798, Kahnawake Referral Services Caughnawaga Que \$97,502, Kamsack Hospital Kamsack Sask \$59,911, Kanesatake Alcohol and Drug Abuse Program Oka Que \$53,875, Katimavik Centre Inc Cambridge Bay NWT \$29,750, Kayahna Indian Band Sioux Lookout Ont \$142,410, Kehewin Band Council Bonnyville Alta \$27,785, Kincolith Indian Band Kincolith BC \$39,253, Kitamaat Indian Band Kitamaat BC \$62,144, Kootenay Indian Band Cranbrook BC \$47,945, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld \$87,760, Lansdowne House Nakina Ont \$57,473, La Ronge Band Alcohol Project La Ronge Sask \$64,855, Lennox Island Band Lennox Island PEI \$57,010, Lillooet Indian Band Lillooet BC \$53,901, Little Grand Rapids Band Little Grand Rapids Man \$52,203, Longlac No 58 Band Longlac Ont \$34,217, Lytton Indian Band Lytton BC \$33,493, Magwa Gani Gamig-Wikwemikong Native Rehabilitation Centre Wikwemikong Ont \$230,573, Makwa Sahגיעian Alcohol Project Loon Lake Sask \$46,427, Masset Indian Band Masset BC \$56,168, Mathias Colomb Band Pukatawagan Man \$46,335, Meadow Lake Band Joint Venture Meadow Lake Sask \$47,832, Mobert Indian Band Mobert Ont \$26,419, Mohawk Council of Kahnawake Kahnawake Que \$38,491, Moose Factory Indian Band Moose Factory Ont \$73,860, Naicatchewenin Indian Band Devlin Ont \$33,298, Nanaimo Indian Band Nanaimo BC \$61,060, Naskapi Anti-Alcohol Counselling Society Schefferville Que \$30,619, Native Alcohol and Drug Abuse Counselling Assoc of Nova Scotia Eskasoni NS \$465,967, Native Alcoholism Council of Manitoba Winnipeg Man \$289,328, Native Revival Centre Restigouche Que \$64,673, Native Women's Assoc of Canada Ottawa Ont \$48,298, Nechi Institute on Alcohol and Drug Education Edmonton Alta \$198,584, Necosis Indian Band Fort St James BC \$48,409, Nelson House Band Nelson House Man \$35,698, New Dawn Valley Centre Fort Qu'Appelle Sask \$367,032, Nigan Inabinaniwag Maniwaki Que \$37,595, Nimpkish Indian Band Alert Bay BC \$37,738, Northern Addiction Services Yellowknife NWT \$190,340, Norway House Band Norway House Man \$57,335, Nuu-chah-nulth Tribal Council Port Alberni BC \$118,834, Okanagan Tribal Council Penticton BC \$61,244, Oneida Indian Band Southwold Ont \$54,178, Onion Lake Drop-In Centre Onion Lake Sask \$84,166, Paul Band Council Duffield Alta \$35,748, Pedahbun Lodge Toronto Ont \$294,854, Peigan Alcohol Program Brochet Alta \$68,996, Portage Friendship Centre Portage La Prairie Man \$50,631, Port Simpson Indian Band Port Simpson BC \$25,977, Project Coordinators Association Gineu Man \$140,547, Rainbow Eagle Training Workshop Edmonton Alta \$29,360, Rainy River Indian Band Emo Ont \$25,593, Red Earth Minnegowin Control Red Earth Sask \$45,680, Roaring Rapids Friendship Centre Fort Smith NWT \$30,000, Rosseau River Band Dominion City Man \$54,336, Saanich Tribal Council Brentwood Bay BC \$82,191, Saddle Lake Band Alcohol Program Saddle Lake Alta \$71,600, Sagkeeng Alcohol Rehabilitation Centre Inc Pine Falls Man \$26,100, Sandy Bay Band Marius Man \$31,072, Sandy Lake Indian Band Sandy Lake Ont \$133,746, Sarcee Band Council

NATIONAL HEALTH AND WELFARE—Continued

Calgary Alta \$82,175, Saulteaux Centre Kamsack Sask \$40,084, Shellbrook Indian Agency Alcoholism Project Shellbrook Sask \$95,193, Sioux Valley Band Griswold Man \$57,353, Six Nations Confederacy Caledonia Ont \$143,114, Spanish River Indian Band Massey Ont \$42,134, St Mary's Indian Band Fredericton NB \$25,700, St Paul's Treatment Centre Cardston Alta \$299,000, St Theresa Point Band St Teresa Point Man \$145,461, Stoney Tribal Administration Morley Alta \$61,461, Stuart Trembleur Tribal Council Fort St James BC \$55,419, Swan Lake Band Swan Lake Man \$27,845, Sweetgrass Community Counselling and Drop-In Centre Galianvill Sask \$42,170, The Assoc for Native Development in the Performing and Visual Arts Toronto Ont \$124,950, The Pas Band The Pas Man \$48,630, Touchwood Drop-In Centre Punichy Sask \$134,688, Tree of Peace Friendship Centre Yellowknife NWT \$76,140, Tsuquate Indian Band Port Hardy BC \$37,357, Union of New Brunswick Indians Fredericton NB \$474,868, United Native Friendship Centre Fort Frances Ont \$41,500, Universities: Lethbridge Lethbridge Alta \$88,998 and Manitoba Winnipeg Man \$32,250, Upper Nicola Indian Band Merritt BC \$59,116, Vancouver Indian Centre Vancouver BC \$73,464, Walpole Island Community Services Program Wallaceburg Ont \$70,397, Whitefish Bay No 32A Pawituk Ont \$56,927, York Factory Band York Landing Man \$25,129.

Contributions to organizations for the employment of youths and summer students \$304,587

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health \$1,027,000—Inuit Tapirist of Canada Ottawa Ont \$77,000, National Indian Brotherhood Ottawa Ont \$950,000.

Contributions to the Indian Bands or organizations of Alberta towards the cost of Capital Construction \$523,927—Lesser Slave Lake Indian Regional Council Slave Lake Alta \$50,000, Stoney Tribal Administration Morley Alta \$450,000.

Contributions to the Government of the Northwest Territories for the transfer of the control of the Frobisher Bay General Hospital \$996,336

Contribution to The Sunnybrook Hospital for the transfer of prosthetic services \$1,995,000

HEALTH PROTECTION PROGRAM \$999,530

Grant to the National Food Distribution Centre \$15,000

Grant to the International Commission of Radiological Protection \$5,000

Contribution to the World Health Organization Geneva Switzerland \$50,000

Contribution to an organization conducting research on toxic chemicals \$909,875—International Agency for Research on Cancer Lyon France \$909,875.

Contributions to organizations for the employment of youths and summer students \$19,655

INCOME SECURITY PROGRAM \$11,873,628,309

Family Allowances \$2,230,594,798

Old Age Security \$7,005,301,834

Guaranteed Income Supplement \$2,416,263,142

Spouse's Allowances \$221,468,535

FITNESS AND AMATEUR SPORT PROGRAM \$51,811,569

Grant to the XV Olympic Winter Games Organizing Committee \$5,000,000—Calgary Olympic Development Assoc Calgary Alta \$5,000,000.

Contributions towards the administrative and project costs of national sport governing bodies \$17,869,983—Canadian Amateur Basketball Assoc Vanier Ont \$663,462, Canadian Amateur Bobsleigh Luge Assoc Ottawa Ont \$197,081, Canadian Amateur Boxing Assoc Punichy Sask \$302,352, Canadian Amateur Diving Assoc Vanier Ont \$320,389, Canadian Amateur Football Assoc Vanier Ont \$178,941, Canadian Amateur Hockey Assoc Vanier Ont \$570,808, Canadian Amateur Rowing Assoc Vanier Ont \$482,224, Canadian Amateur Softball Assoc Vanier Ont \$346,399, Canadian Amateur Speed Skating Assoc Vanier Ont \$414,316, Canada Amateur Swimming Assoc Vanier Ont \$741,850, Canadian Amateur Synchronized Swimming Assoc Vanier Ont \$320,815, Canadian Amateur Wrestling Assoc Vanier Ont \$411,302, Canadian Assoc of Disabled Skiing Kimberley BC \$43,562, Canadian Badminton Assoc Vanier Ont \$320,718, Canadian Canoe Assoc Vanier Ont \$463,673, Canadian Cricket Assoc Toronto Ont \$83,070, Canadian Curling Assoc Vanier Ont \$68,876, Canadian Cycling Assoc Vanier Ont \$367,473, Canadian Equestrian Federation Vanier Ont \$587,808, Canadian Federation of Amateur Baseball Vanier Ont \$262,655, Canadian Fencing Assoc Vanier Ont \$247,360, Canadian Field Hockey Assoc Vancouver BC \$223,389, Canadian Field Hockey Council Ottawa Ont \$37,400, Canadian Figure Skating Assoc Vanier Ont \$414,910, Canadian Gymnastics Federation Vanier Ont \$621,283, Canadian Handball Assoc Regina Sask \$40,133, Canadian Lacrosse Assoc Vanier Ont \$202,500, Canadian Ladies Curling Assoc Vanier Ont \$51,075, Canadian Ladies Golf Assoc Vanier Ont \$86,240, Canadian Ladies Lawn Bowling Council Vanier Ont \$45,727, Canadian Lawn Bowling Council Vanier Ont \$68,128, Canadian Modern Gymnastics Federation Vanier Ont \$183,753, Canadian Modern Pentathlon Assoc Montréal Qué \$35,204, Canadian Orienteering Federation Vanier Ont \$131,598, Canadian Racquetball Assoc Vanier Ont \$104,427, Canadian Rugby Union Vanier Ont \$240,937, Canadian Ski Assoc Vanier Ont \$1,765,818, Canadian Soccer Assoc Vanier Ont \$488,567, Canadian Sport Parachuting Assoc Vanier Ont \$160,715, Canadian Squash Racquets Assoc Vanier Ont \$159,795, Canadian Table Tennis Assoc Vanier Ont \$293,989, Canadian Team Handball Federation Vanier Ont \$148,556, Canadian Tennis Assoc Vanier Ont \$345,036, Canadian Track and Field Assoc Vanier Ont \$978,543, Canadian Volleyball Assoc Vanier Ont \$587,003, Canadian Water Polo Assoc Vanier Ont \$307,436, Canadian Water Ski Assoc Vanier Ont \$210,557, Canadian Weightlifting Federation Vanier Ont \$222,316, Canadian Women's Field Hockey Assoc Vanier Ont \$460,619, Canadian Yachting Assoc Vanier Ont \$379,341, Curl Canada Vanier Ont \$92,520, Federation of Canadian Archers Vanier Ont \$168,071, Hockey Canada Vanier Ont \$57,500, Judo Canada Vanier Ont \$304,276, National Karate Assoc Toronto Ont \$63,421, N S R C (Technical Translation) Vanier Ont \$50,000, N S R C (Women's Program) Vanier Ont \$150,000, Ringuette Canada Vanier Ont \$104,481, Royal Canadian Golf Assoc Oakville Ont \$59,061, Shooting Federation of Canada Vanier Ont \$357,662.

Contribution to the National Sport and Recreation Centre Inc \$3,750,000—National Sport and Recreation Centre Inc Vanier Ont \$3,750,000.

Contributions towards the administrative and operating costs of national multi-sport coordinating bodies \$6,027,379—Aquatic Federation of Canada Oakville Ont \$231,765, Canada Sports Hall of Fame Toronto Ont \$94,225, Canadian Academy of Sports Medicine Halifax NS \$26,198, Canadian Athletic Therapists Don Mills Ont \$51,781, Canadian Amputee Sports Assoc Calgary Alta \$39,840, Canadian Assoc of Sport Sciences Waterloo Ont \$67,154, Canadian Blind Sports Assoc Vancouver BC \$91,474, Canadian Colleges Athletic Assoc Vanier Ont \$214,960, Canadian Federation of Sports Organizations-Disabled Vanier Ont \$49,910, Canadian Interuniversity Athletic Union Vanier Ont \$977,557, Canadian Olympic Assoc Montréal Qué \$443,786, Canadian Physiotherapy Assoc Saskatoon Sask \$65,332,

NATIONAL HEALTH AND WELFARE—Continued

Canadian Wheelchair Sports Assoc Vanier Ont \$137,900, Coaching Assoc of Canada Vanier Ont \$2,339,619, Commonwealth Games Assoc of Canada Pierrefonds Qué \$343,906, Federation of Silent Sports of Canada Edmonton Alta \$52,500, Game Plan Promotion Unit Vanier Ont \$566,675, Sports Federation of Canada Ottawa Ont \$77,700, Sport Medicine Council of Canada Vanier Ont \$126,297.

Contributions towards the academic, living and training expenses of outstanding amateur athletes \$3,231,519—Canadian Amateur Swimming Assoc Vanier Ont \$103,020, Canadian Track and Field Assoc Vanier Ont \$27,990, Canadian Yachting Assoc Vanier Ont \$28,121, Shooting Federation of Canada Vanier Ont \$31,085.

Contributions to the sponsoring organizations of multi-sport regional, national and international games \$8,099,636—Canadian Olympic Development Assoc Calgary Alta \$500,000, FISU Games 1983 Edmonton Alta \$2,450,000, Jeux Canada Summer Games 1985 Saint John NB \$1,538,000, Jeux du Canada Hiver 1983 Chicoutimi Qué \$3,590,536.

Contributions to organizations for the employment of youths and summer students \$12,861

Contributions to sponsoring organizations for employment initiatives projects \$1,412,750—Universities: Manitoba Winnipeg Man \$650,000, Quebec Chicoutimi Qué \$700,000, St Mary's Halifax NS \$52,750.

Contributions towards the costs of projects aimed at raising the fitness level of Canadians \$5,632,441—Alpine Club of Canada Banff Alta \$49,743, Athlete Information Bureau Vanier Ont \$39,000, Bowling Federation of Canada Vanier Ont \$33,850, Canada Fitness Survey Ottawa Ont \$655,781, Canadian Amateur Football Assoc Vanier Ont \$57,625, Canadian Amateur Swimming Assoc Vanier Ont \$49,187, Canadian Assoc for Health Physical Education and Recreation Vanier Ont \$442,273, Canadian Assoc of Disabled Skiing Kimberley BC \$62,909, Canadian Badminton Assoc Vanier Ont \$51,310, Canadian Blind Sports Assoc Vanier Ont \$80,403, Canadian Camping Assoc Toronto Ont \$80,175, Canadian Council on Children and Youth Ottawa Ont \$43,719, Canadian Cycling Assoc Vanier Ont \$136,511, Canadian Five Pin Bowling Assoc Calgary Alta \$31,500, Canadian Hostelling Assoc Vanier Ont \$122,445, Canadian Institute of Child Health Ottawa Ont \$32,735, Canadian Intramural Recreation Assoc Burnaby BC \$162,799, Canadian Labour Congress Ottawa Ont \$54,755, Oldtimers Hockey Assoc Vanier Ont \$80,500, Canadian Orienteering Federation Vanier Ont \$27,881, Canadian Parks/Recreation Assoc Vanier Ont \$315,917, Canadian Public Health Association Ottawa Ont \$483,221, Canadian Recreational Canoeing Assoc Hyde Park Ont \$104,521, Canadian Red Cross Society Toronto Ont \$81,242, Canadian Ski Assoc Vanier Ont \$65,527, Canadian Ski Council Toronto Ont \$126,469, Canadian Ski Patrol System Ottawa Ont \$86,566, Canadian Special Olympics Inc Toronto Ont \$73,528, Canadian Track and Field Assoc Vanier Ont \$97,096, Canadian Yachting Assoc Vanier Ont \$67,641, 1983 Gold Cup Games Society Halifax NS \$25,000, Girl Guides of Canada Toronto Ont \$41,709, McMaster University Hamilton Ont \$62,148, National Council of YMCA's of Canada Toronto Ont \$128,862, National Sport and Recreation Centre Inc Vanier Ont \$95,940, Participation Special Projects Toronto Ont \$174,800, Royal Life Saving Society of Canada Toronto Ont \$90,921, The Duke of Edinburgh's Award in Canada Richmond Hill Ont \$68,900, Universities: Alberta-Research Edmonton Alta \$28,934, Laval-Recherche Quebec Que \$37,829, Waterloo-Research Waterloo Ont \$61,069, Queen's-Research Kingston Ont \$27,308, TV/Ontario Educational Communications Authority Toronto Ont \$50,000, YWCA of Canada Toronto Ont \$134,152.

Contribution to the operating expenses of Participation's campaign to make Canadians aware of the benefits of physical recreation \$775,000—PARTICIP action Inc Toronto Ont \$775,000.

Medical Research Council \$110,907,976

Grants and Scholarships to promote research and research training in the health science complexes of Canadian Universities and in other faculties when the proposed research is highly relevant to human health \$110,907,976—Universities: Alberta Edmonton Alta \$5,281,956, British Columbia Vancouver BC \$8,378,272, Calgary Calgary Alta \$3,232,051, Dalhousie Halifax NS \$4,080,784, Laval Ste-Foy Que \$4,398,710, Manitoba Winnipeg Man \$6,116,507, McGill Montreal Que \$17,199,760, McMaster Hamilton Ont \$5,614,334, Memorial St John's Nfld \$1,814,513, Montreal Montreal Que \$9,841,288, Ottawa Ottawa Ont \$2,561,456, Queen's Kingston Ont \$3,656,183, Saskatchewan Saskatoon Sask \$2,821,029, Sherbrooke Sherbrooke Que \$3,275,867, Toronto Toronto Ont \$20,947,156, Western Ontario London Ont \$6,525,060, Institut Armand Frappier Laval des Rapides Que \$241,099, Carleton Ottawa Ont \$135,130, Concordia Montreal Que \$174,836, Guelph Guelph Ont \$483,538, St Mary's Halifax NS \$25,200, Simon Fraser Burnaby BC \$10,325, Trent Peterborough Ont \$42,929, Victoria Victoria BC \$61,746, Waterloo Waterloo Ont \$181,387, Windsor Windsor Ont \$20,650, York Downsview Ont \$10,325; *Fellowships Place of Tenure Outside Canada*—Direct awards to highly qualified individuals with a MD, DDS, DVM, or PhD degree who wish to take full-time research training in the health sciences—Auer Roland N University of Lund Lund Sweden \$30,000, Booth John D National Institutes of Health Bethesda Md \$33,000, Cary W D Hôpital St Louis Paris France \$30,892, Clermont Marie-J Albert Einstein College of Medicine New York NY \$29,123, Cummings Susan A University of California San Diego Cal \$27,956, Cuttler Leona University of California San Francisco Cal \$33,856, de Repentigny Louis Centers for Disease Control Atlanta Ga \$32,200, Eddy Allison A University of Minnesota Minneapolis Minn \$32,350, Francis Gordon S University of California San Francisco Cal \$33,350, Freeman Gwenyth M University of Oxford Oxford Eng \$31,867, Gillis Anne M Stanford University Stanford Cal \$27,925, Gottesman Irving Mayo Clinic Rochester Minn \$32,390, Greig Paul D Columbia University New York NY \$31,850, Harrison Julian D University of California Berkeley Cal \$29,270, Helfgott Simon M Harvard University Boston Mass \$31,700, Hebert Diane University of California Los Angeles Cal \$32,822, Hirsch David J Yale University New Haven Conn \$29,350, Julien Marcel University of California San Francisco Cal \$31,350, Kabbash Lynda G Rockefeller University New York NY \$31,473, Kurtz Ira University of California San Francisco Cal \$31,000, Lecouteur Richard A University of California Davis Cal \$32,000, Leighton Frederick A Cornell University New York NY \$27,333, Lirette Michel University of California San Francisco Cal \$32,396, Major Pierre P Sidney Farber Cancer Institute Boston Mass \$33,000, McFadden Robin G Boston University Boston Mass \$31,350, McKenna William J Hammersmith Hospital London Eng \$33,350, Nadler Steven P Harvard University Boston Mass \$31,180, Nathan Howard J University of Washington Seattle Wash \$31,700, O'Byrne Paul University of California San Francisco Cal \$33,876, Powe John E Wistar Institute Philadelphia Pa \$32,225, Reichstein Benjamin J University of California Berkeley Cal \$33,206, Sandhu Harinder S New York University New York NY \$34,194, Seidman Ernest G Massachusetts General Hospital Boston Mass \$29,240, Sharma Arjun D Washington University St Louis Mo \$32,350, Shen Edward N-D University of California San Francisco Cal \$32,000, Silverstein Faye S University of Michigan Ann Arbor Mich \$33,350, Steinbrecher Urs P University of California San Diego Cal \$31,850, Zingg Hans H Massachusetts General Hospital Boston Mass \$40,100, Zeldin Robert A University of California San Diego Cal \$32,044; *Centennial Fellowships—Place of Tenure Outside Canada*—An

NATIONAL HEALTH AND WELFARE—Concluded

Gynhung University of Washington Seattle Wash \$30,944, Benoit Robert The Salk Institute La Jolla Cal \$36,299, Boisjoly H M Eye Research Institute Boston Mass \$36,350, Casey Richard W University of Texas Dallas Texas \$36,509, Forse Robert A Columbia University New York NY \$36,596, Noseworthy J H Harvard Medical School Boston Mass \$36,000, Raptis Leda Harvard Medical School Boston Mass \$31,100, Rice George Scripps Clinic and Research Foundation La Jolla Cal \$36,350, Siminovitch K National Institutes of Health Bethesda Md \$36,350, Skarf Barry Tufts University Boston Mass \$37,750, Thompson David M University of California La Jolla Cal \$36,506, Tsao Ming-Sound University of North Carolina Chapel Hill NC \$28,381; Grants to National Organizations—Canadian Council on Animal Care Ottawa Ont \$209,910.

NATIONAL REVENUE \$46,003**Taxation \$46,003**

Inter-American Centre of Tax Administrators, Panama 9A, Panama \$37,267

Commonwealth Association of Tax Administrators, London, England \$8,736

PARLIAMENT \$1,771,014**The Senate \$777,148**

Members of the Senate—Pensions to retired Senators \$264,490

Canadian Branch of the Commonwealth Parliamentary Association \$114,070

Canadian Group, Inter-Parliamentary Union \$87,312

Canadian North Atlantic Treaty Organization Parliamentary Association \$118,456

Canadian Section of "l'Association internationale des parlementaires de langue française" \$24,000

Canada-Europe Parliamentary Association \$26,522

Canadian Section of the Canada-United States Inter-Parliamentary Group \$7,809

Canada-France Inter-Parliamentary Association \$26,745

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures \$107,744

House of Commons \$993,866

Canada-Europe Parliamentary Association \$67,583

Canadian Branch Commonwealth Parliamentary Association \$198,341

Canadian Group Inter-Parliamentary Union \$150,517

Canadian NATO Parliamentary Association \$193,387

Canadian Section Canada-France Inter-Parliamentary Association \$52,205

Canadian Section of "l'Association internationale des parlementaires de langue française" \$56,000

Canadian Section of the Canada-United States Inter-Parliamentary Group \$12,147

Canadian Study of Parliament Group \$20,000

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures \$243,686

PRIVY COUNCIL \$4,104,717**Department \$3,958,348**

PRIVY COUNCIL OFFICE PROGRAM \$89,500

Grant to the Centre for Legislative Exchange Ottawa Ont \$40,000

Grant to the Institute of Intergovernmental Affairs Queen's University Kingston Ont \$49,500

SPECIAL PROGRAM \$3,868,848

Contributions to the provinces of British Columbia and Newfoundland amounting to \$37,970 and \$1,800,000 respectively for assistance in meeting costs relating to natural disasters in 1978 \$1,837,970

Contributions to the provinces of Saskatchewan and British Columbia for assistance in meeting costs relating to natural disasters in 1976 and 1980 \$2,030,878

Chief Electoral Officer \$146,369

Reimbursement of candidates election expenses \$146,369

PUBLIC WORKS \$210,381,654**Department \$210,381,654**

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$88,839

Canadian Association of Fire Chiefs Ottawa Ont \$25,000

Construction Management Development Institute Willowdale Ont \$41,839

Others \$22,000

MARINE PROGRAM \$585,318

Council of Forest Industries Ottawa Ont \$50,000

Dry Dock Subsidy to Canadian Vickers Ltd Montreal Que \$180,000

Marine Remedial Works \$355,318

LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$3,020,427

Contribution for development of Infrastructure Sault Ste Marie Ont \$571,051

Contribution to the City of Saint John for the construction of the Market Square Project Saint John NB \$2,259,820

Summer Youth Employment Program Harbourfront Corp Toronto Ont \$189,556

MUNICIPAL GRANTS PROGRAM \$206,687,070

Grants to municipalities \$206,687,070—Central Labrador School Tax Authority Nfld \$450,000, Corner Brook City Nfld \$37,812, Gander Town Nfld \$252,391, Gander Regional School Tax Authority Nfld \$150,000, Happy Valley—Goose Bay Town Nfld \$1,295,000, St John's City Nfld \$1,025,000, St John's School Tax

PUBLIC WORKS—Continued

Authority Nfid \$325,000, Wabush Town Nfid \$41,412; Payments to Province on behalf of PEI Municipalities \$500,000; Amherst Town NS \$96,443, Annapolis County NS \$354,000, Annapolis Royal Town NS \$30,000, Antigonish Town NS \$50,885, Barrington District NS \$36,000, Bedford Town NS \$408,740, Cape Breton County NS \$468,609, Colchester County NS \$40,000, Cumberland County NS \$35,000, Dartmouth City NS \$1,700,000, Glace Bay Town NS \$64,103, Guysborough District NS \$31,584, Halifax City NS \$2,900,000, Halifax County NS \$790,000, Inverness County NS \$100,000, Kentville Town NS \$317,364, Kings County NS \$505,000, New Glasgow Town NS \$43,731, North Sydney Town NS \$41,270, Shelburne District NS \$30,000, Springhill Town NS \$745,000, Sydney City NS \$325,392, Truro Town NS \$47,000, Victoria County NS \$151,973, West Hants District NS \$27,711, Windsor Town NS \$31,575; Province of New Brunswick on behalf of New Brunswick Municipalities NB \$5,225,000; Alma Town Que \$25,183, Aylmer School Board Que \$25,064, Aylmer Town Que \$377,101, Beauharnois City Que \$27,878, Blainville Town Que \$112,299, Chambly Town Que \$30,000, Charlesbourg Town Que \$38,017, Chibougamau Town Que \$94,698, Cowansville Town Que \$372,405, Dorval City Que \$1,200,000, Drummondville Town Que \$65,326, Gaspé Town Que \$30,000, Granby Town Que \$27,314, Greater Hull Protestant School Board Que \$57,479, Hull Town Que \$8,496,289, Jonquière Town Que \$229,480, Kirkland Town Que \$54,215, La Baie Town Que \$625,833, Lachine City Que \$94,500, Lac Mégantic Town Que \$27,370, La St-Jean Est Regional county municipality Que \$114,092, La Macaza Municipality without name Que \$37,000, La Salle City Que \$95,461, La Tuque Town Que \$49,609, Lauzon City Que \$45,170, Laval Town Que \$1,142,156, Les Ecoles School Board Que \$44,746, Lévis Town Que \$48,470, Matane Town Que \$135,944, Mirabel Town Que \$472,223, Mont-Joli Town Que \$59,519, Montreal Town Que \$6,200,000, Oka Parish Que \$98,781, Outaouais-Hull School Board Que \$589,941, Pointe-Claire Town Que \$101,817, Quebec Town Que \$2,815,163, Rimouski Town Que \$28,000, St-Adolphe-d'Howard Municipality without name Que \$28,343, St Bruno de Montarville Town Que \$27,000, St Gabriel de Valcartier Municipality without name Que \$350,000, St-Gabriel West Municipality without name Que \$44,753, St Hubert Town Que \$1,702,478, St Hyacinthe Town Que \$38,810, St Jean sur Richelieu Town Que \$3,218,167, St Jerome School Board Que \$195,083, St Jerome Town Que \$43,585, St Laurent Town Que \$3,800,000, Ste Anne de Bellevue Town Que \$64,257, Ste Anne des Plaines Parish Que \$281,786, Ste Foy School Board Que \$25,576, Ste Foy Town Que \$361,421, Ste Madeleine de Rigaud Parish Que \$78,347, Ste Therese School Board Que \$77,502, Ste Therese Town Que \$39,950, Salaberry de Valleyfield City Que \$27,732, Schefferville Town Que \$51,766, Senneterre Town Que \$102,146, Sept Iles School Board Que \$31,691, Sept Iles Town Que \$245,659, Shannon Municipality without name Que \$164,488, Shawinigan City Que \$37,000, Shawinigan South Town Que \$591,912, Sherbrooke Town Que \$236,818, Sorel Town Que \$194,616, Trois Rivières Town Que \$86,578, Val Belair Town Que \$75,000, Val D'Or Town Que \$45,734, Verdun City Que \$43,000, Westmont City Que \$422,227, Barrie City Ont \$93,307, Belleville City Ont \$163,674, Brampton City Ont \$39,783, Brantford City Ont \$102,875, Brighton Township Ont \$270,363, Brockville City Ont \$50,000, Burlington City Ont \$609,315, Cambridge City Ont \$33,028, Chatham City Ont \$98,504, Cobourg Town Ont \$27,000, Colchester South Township Ont \$114,653, Cornwall City Ont \$1,685,110, Ernestown Township Ont \$366,642, Essa Township Ont \$341,536, Etobicoke Borough Ont \$160,115, Fort Erie Town Ont \$28,436, Fort Frances Town Ont \$44,894, Gloucester City Ont \$750,000, Gravenhurst Town Ont \$50,049, Guelph City Ont \$140,131, Hamilton City Ont \$664,457, Kanata City Ont \$37,597, Kapuskasing Town Ont \$33,044, Kenora Town Ont \$57,000, Kingston City Ont \$1,376,949, Kingston Township Ont \$418,357, Kirkland Lake Town Ont \$38,000, Kitchener City Ont

\$317,435, Leamington Town Ont \$28,197, Lincoln Town Ont \$73,444, Lindsay Town Ont \$29,969, London City Ont \$1,200,000, Markham Town Ont \$135,000, Mersea Township Ont \$58,474, Mississauga City Ont \$4,782,908, Moose Factory Island District SAB Ont \$61,400, Nepean City Ont \$2,277,159, Niagara Falls City Ont \$58,504, Niagara-on-the-Lake Town Ont \$160,613, Norfolk Township Ont \$80,000, North Bay City Ont \$789,448, North York City Ont \$5,869,928, Oakville Town Ont \$109,955, Orillia City Ont \$38,962, Oshawa City Ont \$155,933, Ottawa City Ont \$46,407,492, Ottawa Carleton Regional Municipality Ont \$1,076,359, Owen Sound City Ont \$86,285, Pembroke City Ont \$58,426, Petawawa Township Ont \$277,721, Petawawa Village Ont \$159,347, Peterborough City Ont \$282,916, Pickering Town Ont \$620,000, Pittsburgh Township Ont \$527,234, Port Colborne City Ont \$27,963, Prescott Town Ont \$61,862, Rolph Buchanan Wylie and McKay Township Ont \$57,114, St Catharines City Ont \$165,000, St Thomas City Ont \$51,191, St Vincent Township Ont \$106,410, Sandwich South Township Ont \$115,951, Sarnia City Ont \$187,431, Sault Ste Marie City Ont \$636,686, Scarborough Borough Ont \$407,807, Sidney Township Ont \$462,892, Simcoe Town Ont \$31,546, Sioux Lookout Town Ont \$110,000, Smiths Falls Town Ont \$46,974, Stratford City Ont \$61,309, Sudbury City Ont \$1,608,132, Thunder Bay City Ont \$676,951, Timmins City Ont \$116,235, Toronto City Ont \$6,476,244, Tosoronto Township Ont \$92,292, Trenton City Ont \$29,502, Uxbridge Township Ont \$48,000, Valley East Town Ont \$40,000, Vaughan Town Ont \$35,000, Welland City Ont \$459,918, West Carleton Township Ont \$33,663, West Nisourri Township Ont \$63,449, Windsor City Ont \$637,963, Woodstock City Ont \$46,723, York Borough Ont \$94,714; Alonsa Local Government District Man \$44,299, Brandon City Man \$189,253, Churchill Local Government District Man \$275,000, Cornwallis Rural Municipality Man \$260,000, Daly Rural Municipality Man \$83,000, Dauphin Rural Municipality Man \$27,697, Dauphin Town Man \$59,544, Ellice Rural Municipality Man \$38,355, Emerson Town Man \$36,992, Ethelbert Rural Municipality Man \$27,878, Flin Flon City Man \$39,033, Gillam Local Government District Man \$37,651, Grahamdale Local Government District Man \$47,256, Lac du Bonnet Rural Municipality Man \$59,476, Morton Rural Municipality Man \$28,937, North Cypress Rural Municipality Man \$150,000, Northern Manitoba Affairs Commissioner of Man \$86,610, Portage La Prairie City Man \$47,205, Portage La Prairie Rural Municipality Man \$50,000, Rockwood Rural Municipality Man \$380,000, Rosedale Rural Municipality Man \$30,865, Rosser Rural Municipality Man \$30,843, Selkirk Town Man \$28,055, Swan River Town Man \$29,340, The Pas Town Man \$44,343, Thompson City Man \$27,939, Winnipeg City Man \$9,516,493; Bayne No 371 Rural Municipality Sask \$77,779, Fort Qu'Appelle Town Sask \$60,429, Indian Head No 156 Rural Municipality Sask \$45,260, Kindersley No 290 Rural Municipality Sask \$29,267, Lomond No 37 Rural Municipality Sask \$30,563, Meadow Lake Town Sask \$31,587, Meeting Lake No 466 Rural Municipality Sask \$46,803, Monet No 257 Rural Municipality Sask \$35,983, Moose Jaw City Sask \$155,600, Moose Jaw No 161 Rural Municipality Sask \$50,000, Newcombe No 260 Rural Municipality Sask \$34,955, North Battleford City Sask \$64,772, Prince Albert City Sask \$163,128, Prince Albert No 461 Rural Municipality Sask \$277,564, Regina City Sask \$1,681,147, Reno No 51 Rural Municipality Sask \$95,547, Saskatoon City Sask \$1,124,649, Star City No 428 Rural Municipality Sask \$39,898, Swift Current No 137 Rural Municipality Sask \$123,271, Swift Current City Sask \$58,050, Val Marie No 17 Rural Municipality Sask \$85,700, Webb No 138 Rural Municipality Sask \$26,804, Weyburn City Sask \$37,781, Wise Creek No 77 Rural Municipality Sask \$25,145, Wreford No 280 Rural Municipality Sask \$25,780, Yorkton City Sask \$73,119; Banff No 102 School District Alta \$229,500, Bonnyville No 87 Rural Municipality Alta \$750,000, Calgary City Alta \$6,765,017, Canmore Town Alta \$26,478, Drumheller City Alta \$325,000, Edmonton City Alta \$2,096,712,

PUBLIC WORKS—*Concluded*

Edson Town Alta \$25,107, Fort McMurray City Alta \$67,118, Grande Prairie No 1 County Alta \$127,847, Grande Prairie City Alta \$29,313, High Level Town Alta \$56,098, Improvement District No 1 (Government of Alberta) Alta \$260,000, Jasper No 3063 School District Alta \$200,000, Lacombe No 14 County Alta \$49,906, Lake Louise No 1063 School district Alta \$55,000, Leduc No 25 County Alta \$698,874, Lethbridge City Alta \$119,936, Lethbridge No 26 County Alta \$565,985, Medicine Hat City Alta \$37,794, Red Deer City Alta \$77,087, Red Deer No 23 County Alta \$370,000, Strathcona No 20 County Alta \$47,778; Burnaby District BC \$125,057, Campbell River District BC \$101,724, Castlegar City BC \$26,143, Chilliwack District BC \$166,500, Cranbrook City BC \$40,723, Dawson Creek City BC \$52,854, Delta, District BC \$300,000, Esquimalt Township BC \$4,500,000, Fort St John City BC \$30,817, Kamloops City BC \$500,000, Kelowna City BC \$106,388, Kent District BC \$135,000, Kitimat District BC \$37,365, Langley City BC \$25,000, Langley Township BC \$225,545, Masset Village BC \$117,538, Matsqui District BC \$574,781, Mission District BC \$331,882, Nanaimo City BC \$400,000, Nelson City BC \$70,959, New Westminster City BC \$400,000, North Saanich District BC \$900,000, Penticton City BC \$120,000, Pitt Meadows District BC \$58,492, Port Alberni City BC \$45,000, Port Hardy District BC \$45,000, Prince George City BC \$300,000, Prince Rupert City BC \$152,000, Province of British Columbia on behalf of the unorganized area of the Province BC \$2,300,000, Quesnel City BC \$55,000, Revelstoke City BC \$34,773, Richmond Township BC \$6,918,086, Saanich District BC \$434,872, Sidney Town BC \$56,844, Smithers Town BC \$61,573, Surrey District BC \$772,082, Trail City BC \$37,500, Ucluelet Village BC \$90,188, Vancouver City BC \$2,757,619, Victoria City BC \$989,022, West Vancouver District BC \$33,536; Fort Simpson Village NWT \$106,622, Fort Smith Town NWT \$89,187, Frobisher Bay Village NWT \$190,136, Government of the Northwest Territories NWT \$112,424, Hay River Town NWT \$108,000, Inuvik Town NWT \$400,000, Yellowknife City NWT \$250,000; Government of the Yukon Territory YT \$491,956, Dawson City YT \$76,587, Whitehorse City YT \$633,132.

REGIONAL ECONOMIC EXPANSION \$349,595,056

Department \$349,595,056

Development Opportunity Initiatives \$172,535,193—Abitibi-Price Inc Beupré Que \$1,208,511, Abitibi-Price Inc Kénogami Que \$615,811, Advanced Transducers Dartmouth NS \$43,230, Government of the Province of Alberta Edmonton Alta \$5,584,628, Bowater Mersey Paper Liverpool NS \$1,540,881, Government of the Province of British Columbia Victoria BC \$8,921,988, Canadian Ocean Industry Assoc Halifax NS \$30,000, Cie Price Ltée Chandler Que \$619,256, CIP Inc Latuque Que \$600,677, CIP Inc Gatineau Que \$137,700, Colwell K W Enterprises Dartmouth NS \$42,652, Community Improvement Corp Fredericton NB \$29,127,002, Consolidated Bathurst Inc Grand'Mère Que \$393,414, Consolidated Bathurst Inc Port-Alfred Que \$1,029,703, Consolidated Bathurst Inc Shawinigan Que \$766,579, Consolidated Bathurst Inc Wayagamack Que \$1,615,781, Consolidated Bathurst Ltd Port-du-Fort Que \$57,206, Dornier Ltée Donnacona Que \$1,119,151, Donohue Inc Clermont Que \$86,063, Government of Canada Department of Environment Regina Sask \$347,230, Government of Canada Department of Indian and Northern Affairs Ottawa Ont \$4,972,966, Indo James MacLaren Masson Que \$940,105, IPSCO Regina Sask \$1,166,048, Kruger Inc Trois Rivières Que \$565,021, La Cie de Papier Q N S Ltée Baie Comeau Que \$1,254,935, Les Indo Cascades Ltée Kinsey Fall Ont \$85,945, Les Papiers Perkins Candiac Que \$61,123, Les Papiers Scott Crabtree Que \$153,578, Government of the Province of Manitoba Winnipeg Man \$9,887,762, Martec Limited Halifax NS \$50,263, Micronav Limited Sydney NS \$25,269,

Newfoundland Exchequer Account St John's Nfld \$22,722,839, Government of the Province of Nova Scotia Halifax NS \$23,291,325, Ocean Chem Ltd Dartmouth NS \$67,200, Office de Planification et de développement du Québec Québec Que \$16,828,689, Government of the Province of Ontario Toronto Ont \$19,241,861, Papeterie Reid Ltée Limoilou Que \$1,281,319, Papier Scott Lennoxville Que \$172,329, Rolland Inc St Jérôme Que \$164,909, Government of the Province of Saskatchewan Regina Sask \$10,561,410, Scott Martimes New Glasgow NS \$905,918, Seimac Limited Bedford NS \$56,697, Stangate Weld-All Dartmouth NS \$106,030, Tembec Inc Témiscamingue Que \$450,781, City of Winnipeg Winnipeg Man \$1,636,783, Government of Yukon Territory Whitehorse YT \$1,678,828.

Industrial Incentives—Regional Development Incentives \$142,441,135—A G Nicot Art Ltd Saskatoon Sask \$74,512, Abbott Laboratories Ltd Mont Royal Que \$692,402, Abitibi-Price Inc and Asarco Inc Buchans Nfld \$314,400, Abmest Inc St Hyacinthe Que \$47,898, Acier Castel Inc Longueuil Que \$534,375, Acier Sorel Sorel Inc Que \$393,802, Ad Bernier Inc Lambton Que \$26,732, Adru Granite Inc Beebe Plains Que \$45,709, Advanced Transducer System Dartmouth NS \$187,230, AES Data Ltée Dorval Que \$895,691, AES Data Ltée Lachine Que \$38,163, AES Data Ltée Lachine Que \$334,549, Agropur Cooperative Agro Granby Que \$1,016,650, Agropur Cooperative Agro Ste Anne de la Perade Que \$36,006, AIM Industries Ltd Halifax NS \$96,002, Aliments Delisle Ltée Boucherville Que \$293,597, Aliments Delisle Ltée Nicolet Que \$673,340, All Canadian Emblem Corp Winnipeg Man \$38,703, Allco Building Supplies Ltd Moncton NB \$35,070, All-Fab Building Component Winnipeg Man \$67,087, Alma Mecanic Inc Alma Que \$43,890, Alpha-Vico Canada (AVC) Ltd Farnham Que \$25,111, Alta Precision Inc St Leonard Que \$50,135, Amalgamated Dairies Ltd Summerside PEI \$25,806, Amca International Ltd Selkirk Man \$190,515, American Biltrite (Canada) Sherbrooke Que \$98,375, American Metal Spinning Ltd Laval Que \$44,230, Ancast Industries Ltd Winnipeg Man \$26,385, Anchor Industries Ltd Winnipeg Man \$39,320, Antech Antenna Technology Kirkland Que \$57,025, Aquarius Manufacturing Ltd Winnipeg Man \$41,404, Arc Tube Inc Sault Ste Marie Ont \$30,994, Arctic Seafoods Ltd Dildo Nfld \$132,650, Ardiem Industrial Corp Vancouver BC \$395,886, Arvalon Aviation Parry Sound Ont \$148,070, Assoc Coop des Pêcheurs d'Île Ltée Lameque NB \$97,698, Assoc Cooperative G St Bernard Que \$46,875, Asten-Hill Inc Valleyfield Que \$53,999, Atlantic Banknote Ltd Halifax NS \$120,622, Atlantic Bridge Co St John's Nfld \$49,563, Atlantic Hardchrome Dartmouth NS \$53,490, Atlantic Hydraulic Ltd Upper Sackville NS \$48,206, Atlantic Industries NB Ltd Sackville NB \$153,642, Atlantic Pressure Treating Ltd Fredericton NB \$49,497, Atlantic Sugar Ltd Saint John NB \$83,852, B C Forest Products Vancouver BC \$3,529,840, B & B Foods Ltd Portage La Prairie Man \$106,101, Balcen Plastics Ltd St Leonard Que \$49,333, Balkok Window Debert NS \$35,357, Barber Offshore Ltd St John's Nfld \$70,000, Barbour GE Co Ltd Sussex NB \$49,946, Barker J J Co Ltd Cowansville Que \$185,154, Barkman Concrete Ltd Steinbach Man \$51,760, Barmish Inc Coaticook Que \$81,074, Barmish Inc Magog Que \$33,567, Bastien Brothers Inc St Emile Que \$60,109, Bathurst Paper Ltd Saint John NB \$32,968, Beaulieu AA Ltée Edmundston NB \$38,164, Bedco Division de Gerolun Laval Que \$87,746, Belle Isle Seafoods Stephenville Nfld \$58,638, Benner Industries Ltd West Royalty PEI \$108,502, Bergeron J E & Fils Ltée Bromptonville Que \$78,680, Bestar Ltée Lac Mégantic Que \$303,719, Beton Provincial Ltée Matane Que \$65,600, Big Point Farms Limited Souris PEI \$25,994, Bisson et Bisson Inc Matagami Que \$222,350, Blue Buoy Foods Ltd St John's Nfld \$132,966, Boeing of Canada Ltd Winnipeg Man \$281,837, Bombardier Inc Montreal Que \$934,847, Bonar Packaging Ltd East Angus Que \$201,229, Bonar Packaging Ltd 49845 East Angus Que \$111,000, Bose Canada Inc Ste Marie Que \$136,081, Buc-touche Fish Market Ltd Buctouche NB \$74,565, Boulangerie

REGIONAL ECONOMIC EXPANSION—Continued

Moderne Rousse Thetford Mines Que \$80,959, Boulangerie Leclerc Inc St Flavien Que \$33,894, Bradley Global Winnipeg Man \$152,551, Bremo Inc Sept Iles Que \$39,992, Briggs Frozen Foods Briggs Nfld \$26,634, Bristol Aerospace Ltd Winnipeg Man \$202,856, Brochu J N Inc St Isidore Que \$716,024, Brunswick Pallets Ltd Sainte Marie de Kent NB \$36,126, Burgess Power Train Sudbury Ont \$86,151, Burlington Canada Inc Granby Que \$310,711, Burroughs Wellcome Inc Kirkland Que \$3,761,463, Busch's Auto Supplies Ltd Fort Frances Ont \$100,399, CAE Aircraft Ltd Winnipeg Man \$28,174, Caledonia Woodworkers Ltd Caledonia NS \$46,253, Campeau Corp Chibougamau Que \$148,975, Canada Packers Ltd Charlottetown PEI \$36,745, Canadian Anglo Machine Winnipeg Man \$106,734, Canadian Bronze Co Winnipeg Man \$27,175, Canadian General Electric St Andre Est Que \$118,189, Canadian Leafcutter Bee Lorette Man \$43,022, Canadian Marconi Co Ville Mont Royal Que \$440,192, Canadian Tire Service Ltd Quebec City Que \$43,154, Canadian Tool & Die Ltd Winnipeg Man \$74,699, Can-Am Containers Ltd Springhill NS \$70,576, Cape Breton Offshore Fabrication Point Edward NS \$239,672, Cariboo Sheet Metal Ltd 100 Mile House BC \$35,745, Carol Pichette & Fils Ltee Chateau Richer Que \$39,400, Carrier & Begin Inc St Honore Que \$29,107, Cartem Inc Ste Marie de Beauce Que \$90,614, Cedrico Inc Price Que \$82,199, CEGF Canada Ltd Charlottetown PEI \$51,183, Celanese Canada Inc St Jean Que \$989,147, Central Casting Ltd Amherst NS \$40,604, Cercueils Bernier Inc St Edouard Que \$31,482, Cheminees Securite Canada Laval Que \$174,723, Cherubini Metal Works Ltd Dartmouth NS \$30,340, Chevaries Jacques Inc Grosse Ile Que \$76,250, Chippin Bros Ltd Fredericton NB \$85,000, Cie L'Eclairer Ltee Beauceville Que \$36,750, Ciment Quebec Inc St Basile Que \$1,546,898, Circo Craft Co Inc Granby Que \$65,000, Circo Craft Co Inc Kirkland Que \$1,115,000, Clermont Hamel Ltee St Ephrem de Beauce Que \$250,349, Clevermont Industries Ltee Anjou Que \$27,479, Cloutier's Machine Shop Ltd Kapuskasing Ont \$39,200, Cluette Peabody Canada Inc Trois Rivieres Que \$418,118, Coastal Steel Construction Ltd Thunder Bay Ont \$120,203, Cohn D Trans-Canada Ltd Winnipeg Man \$51,442, Coleco (Canada) Ltd Montreal Que \$53,056, Collins & Aikman Inc Farnham Que \$979,717, Colombia International Ltd Longueuil Que \$35,953, Combustion Engineering Superheater Ltd Ottawa Ont \$714,937, Commercial Overhead Hdwe Winnipeg Man \$25,870, Composite Technology Canada Winnipeg Man \$278,920, Confection St-Romain Inc St Romain Que \$42,493, Connery Riverdale Farms Ltd Portage La Prairie Man \$25,878, Consolidated Bathurst Inc Grand Mere Que \$333,742, Consolidated Bathurst Inc St Fulgence Que \$1,063,200, Consolidated Foods Corp Pointe Claire Que \$310,046, Continental Strictly Kosh Montreal Que \$32,473, Contracteur Boulianne Ltee Jonquiere Que \$35,519, Cookshirex Inc Cookshire Que \$143,988, Cooperative Agricole du B Amqui Que \$92,040, Cormier & Sons Bottling Works Bathurst NB \$277,000, Corporation Outils Quebec St Laurent Que \$114,476, Craftique Furniture Ltd Campbellton NB \$34,193, Crane Canada Ltd Montreal Que \$155,824, Cremerie des Trois-Rivieres Trois Rivieres Que \$42,056, Crossley Karastan Carpet Mills Truro NS \$98,972, CSP Foods Ltd Altona Man \$1,288,972, Culberson Ralph B & Sons Ltd Woodstock NB \$58,458, Cummins Construction Ltd Craven Sask \$80,735, Custom Sawmill (Hearst) Ltd & CIBC Hearst Ont \$87,197, Cyanamid Canada Inc Baie D'Urfe Que \$244,983, Cyrenne H P Ltee Victoriaville Que \$25,674, C&V Belliveau Concrete Products Ltd Shediak NB \$38,328, Darling Duro Ltd Montreal Que \$96,778, Darlington Farms Ltd Darlington PEI \$29,857, Day Nite Neon Signs Ltd Dartmouth NS \$42,273, DBM Reflex Enterprises St Laurent Que \$52,438, Dead River Ltd Fredericton NB \$27,963, Delaney J W Ltee Havre aux Maisons Que \$77,250, Delaney J W Ltee Havre aux Maisons Que \$65,845, Dero Entreprises Ltee Montreal Nord Que \$47,114, Development 2000 Ltd Winnipeg Man \$33,901, Directcard Identification Systems Ltd Sudbury Ont \$31,335, Diverbec Inc Drummondville Que \$25,208, Dombas Inc

Mississauga Ont \$1,031,827, Domfer Metal Powder Ltd Lasalle Que \$175,019, Dominion Granite Ltd Beebe Que \$27,381, Dominion Textile Inc Montmorency Que \$633,036, Dominion Textile Inc Sherbrooke Que \$73,500, Domlin Inc St Adolphe de Dunsdwell Que \$70,684, DRG Globe Envelopes Rexdale Ont \$33,340, Dubuc Equipement Manutent Loretteville Que Duchesne & Fils Ltee Yamachiche Que \$111,938, Duha Printers (Western) Ltd Winnipeg Man \$99,259, Dunkley Lumber Ltd Prince George BC \$99,400, Eastern Protein Foods Ltd Kentville NS \$255,975, EB Eddy Forest Products Ltd Espanola Ont \$25,431, EB Eddy Forest Products Ltd Nairn Centre Ont \$393,600, Edmundson Industries Baie Comeau Que \$231,894, Elk Lake Planing Mill Elk Lake Ont \$97,253, Emballage Victoriaville Ltee Victoriaville Que \$29,820, Enduite Arla Canada Inc Sherbrooke Que \$212,045, Engineering Products of Canada Boucherville Que \$108,777, Equipement Denis Inc Barraute Que \$29,919, Equipement Doyon & Frere St Come de Liniere Que \$31,810, Erco Industries Ltd Varennes Que \$401,054, Erfan Lumber Ltd Upper Musquodoboit NS \$355,278, Ernst Forest Products Quessnel BC \$63,799, Essilor Canada Ltee St Laurent Que \$74,592, Euston Farms Ltd Emerson Man \$32,550, Export Packers Ltd Winnipeg Man \$692,427, Fabrication Labrie Inc St Romuald Que \$63,082, Fafard Peat Moss Co St Ulric Que \$83,370, Fafard & Freres Ltee St Bonaventure Que \$28,142, Fairmont Granite Ltd Beebe Que \$164,908, Farinon Canada Ltd Dorval Que \$43,096, Ferme Narcisse Bouchard E Begin Que \$27,747, Fernand Bois Ltee Lac des Aigles Que \$190,355, Ferrocad Fishery Ltd Batchawana Bay Ont \$30,890, Ferro-Technique Ltee St Laurent Que \$26,342, Fil de Fer Continental Inc St Hubert Que \$27,733, Filaq-SNA Inc Danville Que \$69,422, Finmac Lumber Ltd Winnipeg Man \$74,704, Fish Reduction Ltd Barrington NS \$60,514, Fishery Products Ltd Catalina Nfld \$1,424,400, Fishery Products Ltd St Anthony Nfld \$114,263, Fisons Western Ltd Winnipeg Man \$235,254, Fogo Island Co-Operative Society Ltd Fogo Nfld \$25,553, Fonderie Grand'Mere Ltee Grand'Mere Que \$33,380, Fonderie Poitras Ltee L'Isletville Que \$29,600, Foresbec Inc Drummondville Que \$93,032, Forex Inc Val D'Or Que \$218,347, Forminor Inc et la Socie Val D'Or Que \$53,320, Formules Municipales Ltee Farnham Que \$282,007, Fossick's Printing & Business Forms North Bay Ont \$26,464, Foxboro Canada Inc Lasalle Que \$80,355, Frank Elms Screw Products Louisdale NS \$61,990, Frank Santerre (1975) Inc Brome Ouest Que \$37,971, Frontenac Fabrics Inc St Nicéphore Que \$96,515, G P R Industries Grande Prairie Alta \$40,405, Gateway Soap & Chemical Winnipeg Man \$61,255, General Aluminium Forgings Winnipeg Man \$1,213,017, General Iron Works Co Ltd Longueuil Que \$27,296, General Scrap & Car Shredder Winnipeg Man \$54,386, Genpak Corporation Cookshire Que \$193,550, Gerard Lagace Ltee Biencourt Que \$61,508, Grace W R & Co of Canada Valleyfield Que \$1,288,148, Granicor Inc St Augustin Que \$1,026,090, Granit Bussiere Inc St Sebastien Que \$50,000, Granit International Inc Beebe Que \$60,158, Granite Concrete Pipe Ltd Sudbury Ont \$219,250, Greenbelt Farm Systems Inc Winnipeg Man \$36,903, Grenaille & Peinture H Chicoutimi Que \$145,460, Grenon & Freres Ltee La Baie Que \$34,943, Groupe Quebecor Inc Val D'Or Que \$148,153, GTE Sylvania Canada Ltd St Jean Que \$142,470, Guertin Bros Coatings Winnipeg Man \$77,460, Hanson-Mohawk Inc Hull Que \$49,427, Harco Electronics Ltd Winnipeg Man \$249,045, Harricana Metal Inc Amos Que \$183,720, Helix Investments Ltd Mont Royal Que \$97,350, Henri Bonneville & Fils Ste Marie Que \$46,645, Heritage Industries Ltd Winkler Man \$178,248, Hi-Qual Mfg Ltd Winnipeg Man \$32,662, Holiday Shoe Corp Sherbrooke Que \$41,761, Hunter Wire Products Ltd Winnipeg Man \$56,607, Huntingdon Mills Ltd Huntingdon Que \$168,921, Huot S (1976) Inc Quebec Que \$48,020, Hymac Ltd Chomedey Que \$92,456, Imapro Inc West Royalty PEI \$142,333, Impenco Ltd Montreal Que \$55,301, Imperial Granite Inc Beebe Que \$46,126, Imperial Cabinet Co Ltd Winnipeg Man \$53,408, Importations Kaleidoscope Montreal Nord Que \$55,663, Imprimerie Alex Inc

REGIONAL ECONOMIC EXPANSION—Continued

St Jean sur Richelieu Que \$36,857, Imprimerie Gagne Ltee Louiseville Que \$94,000, Imprimerie Trans-Continental St Hyacinthe Que \$507,333, Industries Modernes Melbo Melbourne Que \$199,819, Industries PPD Inc Ascot Que \$329,500, Industries St Quentin Ltee Saint Quentin NB \$113,470, Industries VF Ltee Disraeli Que \$55,390, Industries Victoriaville Victoriaville Que \$117,194, Inglis Ltd Montmagny Que \$485,402, Innotech Aviation Ltee Dorval Que \$60,518, Inventronics Ltd Brandon Man \$80,703, IPSCO Regina Sask \$1,200,000, ITT Industries of Canada Ltd Toronto Ont \$309,307, Jaldes Inc Drummondville Que \$42,428, Jamot Lumber Company Limited Alban Ont \$59,452, JCF Investments Ltd Winnipeg Man \$62,449, Jennifer Allan Interiors Ltd Dartmouth NS \$43,397, JS Mechanical Ltd North Bay Ont \$81,682, K & J Industries & Distributors Waterville NS \$66,230, Karhu-Tital Canada Ltee Cowansville Que \$48,667, Karhu-Tital Canada Ltee Cowansville Que \$48,256, Kaufel Group Ltd Pointe Claire Que \$39,765, Kempac Inc St Janvier Que \$40,916, Killen C A & Sons Ltd Winnipeg Man \$136,736, Krispey Kernels (Canada) Ste Foy Que \$211,770, L & W Machine Shop (1981) West Lahave NS \$34,827, La Boulangerie Doyon Inc Beaufort Que \$100,410, La Chimie JML Ltee Edmundston NB \$56,395, La Cie de Chaussures J P Montreal Que \$29,050, La Compagnie Commonwealth Tee Lake Que \$504,000, La Compagnie de Portes Inc St Hubert Que \$47,870, La Compagnie de Volailles Ville des Laurentides Que \$280,000, La Compagnie Salamico Ltee St Laurent Que \$46,276, La Confeiserie Comete Ltee St Hyacinthe Que \$118,956, La Cooperative de Dorches St Anselme Que \$151,636, La Corporation Barrie Laval Que \$136,914, La Ferme Avicole Marcoux Etang du Nord Que \$60,780, La Laiterie de Choix Inc Amqui Que \$56,441, La Machinerie Omega Ltee St Hyacinthe Que \$46,069, La Scierie de Jonquiere Laterriere Que \$42,699, La Scierie Jacques Beauli St Paul du Nord Que \$68,805, La Scierie Quexpor Inc Northfield Que \$45,168, Laberge et Laberge (1978) St Felicien Que \$95,218, Lagden Equipment Ltd Montreal \$35,331, Laiterie le Chateau Inc Buckingham Que \$95,993, Lajambe Forest Products Ltd Heyden Ont \$46,061, Lajambe Forest Products Ltd Sault Ste Marie Ont \$33,769, Laliberte Leopold Cie A St Vallier Que \$26,539, Lallemand Inc Montreal Que \$50,529, Landes Canada Inc Granby Que \$59,097, La Machinerie (1983) Inc Metabetchouan Que \$117,376, Lawton's Produce Inc Pownal PEI \$79,368, Le Granit National Ltee St Gedeon Que \$36,804, Le Meuble Villageois Inc St Benoit Labre Que \$53,477, Leas Longpre & Fils Inc Rock Forest Que \$26,122, Lefebvre Frères Ltee Pointe aux Trembles Que \$93,829, Leon's Manufacturing Co Ltd Yorkton Sask \$66,026, Les Alimentations Vision Sandy Beach Que \$57,225, Les Aliments de Vincé Ltee Montreal Que \$44,479, Les Aliments FBI Ltee St Hilaire Que \$147,590, Les Aliments Grissol Ltee Ste Martine Que \$637,218, Les Aliments Parma Ltee Laval Que \$40,875, Les Aliments Wong Wing Inc Montreal Que \$34,312, Les Ateliers Dausinage Mi Fatima Que \$25,107, Les Bleuiteries de l'Atlantique Ltee Tracadie NB \$173,765, Les Bois St-Martin Inc St Martin Que \$27,000, Les Contenants Sanitaires Bernieres Que \$25,194, Les Crustacés Vivants Mad Havre aux Maisons Que \$59,035, Les Crustacés Vivants Mad Havre aux Maisons Que \$55,000, Les Distributions Quimpex Drummondville Que \$30,285, Les Editions Marquis Ltee Montmagny Que \$28,384, Les Editions Sanfacon Inc Charlesbourg Que \$41,685, Les Emballages Cascades Inc Victoriaville Que \$40,408, Les Entreprises A W S M St Vincent de Paul Que \$31,306, Les Entreprises Boulianne St Fulgence Que \$42,686, Les Entreprises C E Gaut Senneterre Que \$66,944, Les Entreprises Hamelin Inc Boucherville Que \$58,432, Les Entreprises Levesque Louiseville Que \$44,169, Les Entreprises Roger Gen St Leonard Que \$39,000, Les Equipements Agricoles St Germain de Grantham Que \$63,199, Les Equipements Hydrauliques Itherville Que \$30,000, Les Equipements Industrie Victoriaville Que \$288,156, Les Estampillages R B Inc Drummondville Nord Que \$58,200, Les Fabricants D'Acier Inc Fleurimont Que \$61,095, Les Forages Deschênes Ltee Saint Quentin NB \$53,515, Les Fruits de Mer de

l'est Matane Que \$74,188, Les Industries A C Davie Levis Que \$104,487, Les Industries Amisco Ltee L'Islet Que \$25,884, Les Industries Bergemont Duberger Que \$43,607, Les Industries Cascades Ltee Kingsey Falls Que \$140,000, Les Industries Gervais Inc Maskinonge Que \$47,500, Les Industries Harnois Inc St Thomas Que \$29,099, Les Industries Henri MITC Montreal Que \$109,346, Les Industries J M Bibea St Gabriel de Brandon Que \$42,702, Les Industries J S P Inc Ste Melanie Que \$112,129, Les Industries MKE Inc Candiac Que \$63,585, Les Industries Tanguay Ltee St Prime Que \$45,111, Les Manufactures St-Laurent Beaufort Que \$115,200, Les Meubles du Quebec/Ins Ste Agathe des Monts Que \$38,854, Les Minoteries Ogilvie Ltee Candian Que \$128,342, Les Moulages Sous-Pression St Jean sur Richelieu Que \$33,326, Les Moules L E Inc Mt Nord Que \$43,783, Les Moulures Begin Ltee Beaufort Que \$28,750, Les Papiers Peints Berkley Sherbrooke Que \$826,214, Les Placements Campotero Montreal Que \$46,125, Les Produits de Bois Valc St Georges Est Que \$36,009, Les Produits de Plastique St-Leonard Que \$106,876, Les Produits du Bois Bish Bishopton Que \$95,516, Les Produits du Bois Aste La Patrie Que \$257,667, Les Produits d'Alimentation Montreal Que \$59,238, Les Produits Forestiers S Comtois Que \$302,578, Les Produits Marins Korma Grosses Roches Que \$30,871, Les Produits Miniers Stew Noranda Que \$46,780, Les Radiateurs Universels Verdun Que \$108,024, Les Rotisseries de Cade D Ste Foy Que \$27,347, Les Soudures Chagnon Ltee Varennes Que \$48,510, Les Systemes Intertape Inc St Laurent Que \$325,243, Les Tissus Continentaux Inc Grand'Mère Que \$38,086, Lessard Machineries Inc St Wenceslas Que \$161,541, Lessard P A & Fils Inc St Georges Que \$37,632, Lesters Foods Ltd Laval Que \$303,821, Letchford Industries Ltd Winnipeg Man \$68,068, Lingerie Deux Belles Ltee St Andre Avelin Que \$31,383, Linkletter Farms Ltd Linkletter PEI \$138,573, Linnvale Steel Ltd Saskatoon Sask \$86,108, Lisi Aero-Guide Inc St Leonard Que \$34,867, Long Lake Lumber Ltd Shelburne NS \$47,236, Low Dairy Ltd Lachute Que \$26,556, Lumipole Inc Ste Foy Que \$28,559, MacGregor's Custom Machine New Glasgow Nfld \$51,429, Mac-Fab Inc Boucherville Que \$29,963, Major Quilting Ltd Winnipeg Man \$26,347, Malette Lumber Inc Timmins Ont \$60,813, Maloney Electric Corp Toronto Ont \$108,386, Manac Inc St Georges Que \$70,954, Manufacture Framco Ltee St Joseph Que \$57,864, Manuplast Inc Alma Que \$79,604, Manwest Brickfacing Ltd Winnipeg Man \$40,275, Maqua Spring Water Inc Pointe Gatieneau Que \$32,545, Marcel Lauzon Inc East Hereford Que \$85,000, Marine Industrie Ltee Rimouski Que \$50,086, Marine Industrie Ltee Tracy Que \$1,524,821, Mark Hot Inc Longueuil Que \$276,196, Marlin Guerin Canada Ltee Boucherville Que \$32,562, Martin Traction Canada Inc St Antoine de Tilly Que \$68,285, Masonite Canada Inc East River NS \$32,796, Matrox Electronic Systems Ville Mont Royal Que \$200,000, Maurice Guillemeite Inc St Gregoire Que \$36,201, McCain Foods Ltd Portage La Prairie Man \$68,932, McConnell Marine Ltd Nobel Ont \$30,915, McLeod CW Fisheries Ltd Port Mouton NS \$231,180, Medallion Milk Co Ltd Winnipeg Man \$30,223, Meloche Windows Ltd Windsor Ont \$40,977, Metalco Inc and Manco Pu Sherbrooke Que \$33,479, Metallurgie Frontenac Ltee Thetford Mines Que \$465,200, Metallurgie Pelchat Inc St Romuald d'Eichemin Que \$57,448, Metallurgie Pelchat Inc St Romuald Que \$50,807, Metro Richelieu Inc Montreal Nord Que \$41,047, Meubles Beaucerons Inc Ville St Georges Est Que \$59,253, Meubles Nantes Inc Nantes Que \$27,651, Meubles Scotia Furniture Ltd Belliveau Cove NS \$51,702, Michael Murphy Dartmouth NS \$39,597, Microsil Quesnel BC \$554,600, Mid-West Garments Corp Winnipeg Man \$89,342, Miffin Fisheries Ltd Catalina Nfld \$29,951, Mobilier Vic-Lin Inc Victoriaville Que \$25,206, Monarch Industries Ltd Winnipeg Man \$84,408, Mondo Rubber Canada Ltee Laval Que \$56,650, Mont-Carmel Furniture Co Mont Carmel Que \$39,142, Monuments C Fleury Inc Richmond Que \$26,772, Moosehead Breweries Ltd Saint John NB \$2,736,437, Moss Foods Processing Ltd Winnipeg Man \$89,587, Moteur Diesel

REGIONAL ECONOMIC EXPANSION—Continued

Asbestos Inc Asbestos Que \$51,548, Moules R I F Molds Inc Anjou Que \$25,089, Mulgrave Pumps & Strainers Mulgrave NS \$39,067, N E I Canada Ltd Trois Rivières Que \$39,885, Naak Mining Equipment Ltd Sydney NS \$357,642, National Sea Prod Arnold's Cove Nfld \$220,312, National Sea Prod Burgeo Nfld \$693,802, National Sea Prod La Scie Nfld \$53,493, National Sea Products Ltd Halifax NS \$175,062, National Sea Products Ltd Halifax NS \$2,520,273, Nautical Electronic Laboratory Hackett's Cove NS \$221,247, Neelon Casting Ltd Sudbury Ont \$228,033, NEI Mining Canada Sydney NS \$34,539, Nelson Muffler Canada Inc Burk's Falls Ont \$579,650, New Brunswick Wire Fence Co Ltd Moncton NB \$38,142, Nfld Containers Ltd Donovan's Nfld \$64,800, Nfld Farm Prod Ltd St John's Nfld \$57,250, Normick Perron Inc Kenogami Ont \$194,851, Normick Perron Inc La Sarre Que \$64,500, North American Forest Products Saint Quentin NB \$53,888, North American Sawmills & CIBC Killaloe Ont \$25,791, Northern Perma Seal & Woodland Prince George BC \$93,147, Northern Telecom Canada Ltd Winnipeg Man \$1,762,534, Northway Industries of Balfour Copper Cliff Ont \$53,253, Northwest Smelting & Refinery \$46,327, Northwire Ltd St Leger Que \$27,886, Northwood Pulp and Timber Ltd Chatham NB \$1,020,967, Nova Business Forms Inc Debert NS \$286,038, No-Sag Spring Co Ltd Winnipeg Man \$113,838, Ocean Optical Ltd Moncton NB \$37,061, Ottawa Valley Grain Products Renfrew Ont \$34,014, Outillage et Matrice Cîan St Leonard Que \$44,803, Oxford Frozen Foods Ltd Oxford NS \$160,470, Ozite Canada (1981) Inc St Jean sur Richelieu Que \$28,452, Paderno Canada Ltd West Royalty PEI \$164,970, Paliser Furniture Ltd Winnipeg Man \$56,300, Panneaux de la Vallée Inc Sayabec Que \$6,960,000, Panneaux Nortex Ltee Lachine Que \$308,000, Panofur Inc Val d'Or Que \$3,288,000, Parkhill Furniture Ltd Scoudouc NB \$29,257, Patisserie L M B Inc St Eustache Que \$32,629, Pauze Paul & Fils (1975) Tracy Que \$62,450, PEI Produce Company Ltd Summerside PEI \$320,373, PEI Vegetable Growers' Co-operative Assoc Sherwood PEI \$41,941, Peinture Electrostatique Joliette Que \$55,831, Pembina Poultry Packers Ltd Morden Man \$25,836, Penn-Hafner Ltd Granby Que \$126,881, Persta Canada Inc Baie d'Urfe Que \$355,651, Pieces d'Autos de Montreal Montreal Nord Que \$110,204, Pincraft Woodworking Ltd \$93,658, Pinette & Therrien Mills Ltd Williams Lake BC \$47,730, Pioneer Meats Ltd Altona Man \$31,925, Pizza Pops Ltd Winnipeg Man \$34,601, Placage au Chrome de St Augustin Que \$75,760, Placage G Julien Vencer Hull Que \$49,284, Placages Goudreaux Inc Nicolet Sud Que \$32,000, Plasticentre Inc St Clet Que \$31,454, Plastiques Bovac Ltee St Joseph Que \$70,807, Plastiques M C Ltee St Hyacinthe Que \$45,808, Plasti-Drain Ltee St Clet Que \$27,291, Pneumatique & Hydraulique St Eustache Que \$34,107, Polychem Products Ltd St Jean Que \$111,250, Polycow Window Manufacturing Weyburn Sask \$28,097, Poly-Cello Ltd Amherst NS \$35,028, Poudrier Freres Ltee Victoriaville Que \$95,676, Poulin J Albert Ltee Lac Drolet Que \$47,658, Power Ventilation Canada Ltd Winnipeg Man \$103,670, PPS Process Piping Special Montreal Que \$87,906, Pratt & Whitney Canada Inc Longueuil Que \$4,076,810, Pratt & Whitney Canada Inc Longueuil Que \$2,921,982, Precast Tank & Vault Co Ltd North Bay Ont \$103,000, Precimold Inc Candiac Que \$26,598, Precision Mecanique B C H Hauterive Que \$81,660, Premier Printing Ltd Winnipeg Man \$59,438, Price E H Ltd Winnipeg Man \$299,624, Produits Cari-all Inc Montreal Est Que \$101,516, Produits L B Ltee Boucherville Que \$97,152, Produits Le Madelinont Inc Etang du Nord Que \$42,500, Produits Menagers Coronet St Hyacinthe Que \$91,221, Progress Plastics Ltd Winnipeg Man \$44,376, Progressive Manufacturing Winnipeg Man \$43,882, Prolific Graphics Ltd Winnipeg Man \$135,926, Promecam Industrielle Int Granby Que \$43,981, Pro-Dent Laboratory Ltd Halifax NS \$35,458, Pro-Par (1978) Inc Lennoxville Que \$65,187, Pro-Star Mills (1982) Ltd Saskatoon Sask \$252,916, Quality Containers Ltd Truro NS \$49,938, Quebec Gear Works Ltd St Laurent Que \$189,014, Quenord Inc & Kemanobel Magog Que \$232,500, R G

R Sportswear Inc St Georges Ouest Que \$42,774, Raffinerie de Sucre du Que St Hilaire Que \$5,659,800, Rainbow Produce Ltd Woodstock NB \$64,718, Ram Industries Ltd Yorkton Sask \$92,414, Ramtec Ltee St Augustin Que \$30,992, Raymond Industries Inc Sept Iles Que \$49,130, Rayoness Textile Inc St Jerome Que \$106,377, Rechpage 2000 Inc Quebec Que \$37,155, Reichhold Ltd Ste Therese de Blainville Que \$66,379, Reliance Products Ltd Winnipeg Man \$320,962, Renfrew Tape Ltd Renfrew Ont \$42,286, Rico's Frozen Foods Ltd Sault Ste Marie Ont \$96,429, Rinella Printers Ltd Winnipeg Man \$90,000, Rite Way Mfg Co Ltd Regina Sask \$61,894, Rol Manufacturing (Canada) Laval Que \$41,652, Rolls-Royce (Canada) Ltd Lachine Que \$146,829, Rotaroc Ltd & Ontario Dev Corp Burk's Falls Ont \$107,497, Rotobac Inc Ste Justine Que \$34,423, Royaume Bandag Ltee Chicoutimi Que \$91,350, Royce G Hefler Ltd Lower Sackville NS \$34,230, RTS Reconditioned Tire Service Ltd Moncton NB \$26,832, Sahara Industries Ltd North Bay Ont \$47,874, Samson & Freres Ltee Charette Que \$37,200, Saskatoon Fresh Pack Potatoes Ltd Saskatoon Sask \$156,366, Sauls & Pollard (1971) Ltd Winnipeg Man \$26,917, Scapa Canada Inc Joliette Que \$113,000, Scierie Charlevoix Inc St Hilarion Que \$234,070, Scierie H-B Inc et Howa Parent Que \$139,391, Scierie H-B Inc Parent Que \$54,330, Scierie St-Michel Inc St Michel des Saints Que \$378,400, Scierie St-Thomas Inc St Thomas Didyme Que \$70,987, Scieries Saguenay Ltee La Baie Que \$38,138, Scio Inc Longueuil Que \$211,747, Scotia Twines Ltd Halifax NS \$57,399, Scotian Gold Co-operative Coldbrook NS \$311,919, Seimac Ltd Bedford NS \$31,400, Sermetel Inc Dorval Que \$396,830, Shaw Baking Co Ltd Thunder Bay Ont \$110,670, Sheldon Manufacturing Ltd Regina Sask \$96,662, Shermag Inc Disraeli Que \$79,822, Siemens Electric Ltd Kirkland Que \$63,870, Siemens Electric Ltd Pointe Claire Que \$44,395, Sight-Pack Fault Box Inc St Laurent Que \$42,600, Silky Sleepwear Inc Windsor Que \$27,929, Simms TS & Co Ltd Saint John NB \$212,146, Sixpro Inc St Nicéphore Que \$52,510, Skana Industries Prince George BC \$45,360, Skeena Cement Products Terrace BC \$209,373, Smart Fabrics Inc Granby Que \$58,214, Smith-Roles Ltd Saskatoon Sask \$40,255, Snyder et Fils Inc Bedford Que \$233,000, Societe Cooperative Agric l'Isle Verte Que \$35,375, Societe Cooperative Agric Ste Rosalie Que \$96,749, Societe Industrielle Fox Candiac Que \$106,005, Somec Inc et Immeubles S Quebec Que \$324,396, Soo Foundry & Machine (1980) Sault Ste Marie Ont \$233,555, South Shore Industries Ltd Coaticook Que \$44,428, Specialties B-Pro Inc Windsor Que \$42,735, Spectrum Manufacturing Winnipeg Man \$31,778, Sport Maska Inc St Hyacinthe Que \$91,900, Sprat Jack Mfg Inc Sherbrooke Que \$60,906, Stanchem Beauharnois Que \$1,867,919, Standard Industries Ltd Winnipeg Man \$27,427, Standard Knitting Ltd Winnipeg Man \$33,308, Stangate Weld-All Canada Ltd Dartmouth NS \$350,589, Steel & Engine Products Liverpool NS \$336,438, Stephenson ES Co Ltd Saint John NB \$158,868, Stewart Hartshorn Ltd Renfrew Ont \$59,666, Stanfields Ltd Truro NS \$45,470, Stokely-Van Camp of Canada Berwick NS \$1,032,990, Stow Seeds Processors Ltd Graysville Man \$56,266, St-Jean H & Fils (1976) St Hyacinthe Que \$53,175, St-Lawrence Manufacturing Beaufort Que \$111,977, Sunds Defibrator Ltd Montreal Que \$26,712, Surrrette Battery Co Ltd Springhill NS \$37,596, Syn-Tex B A G Inc Winnipeg Man \$46,330, Syracuse China of Canada Joliette Que \$121,702, T I R Inc Winnipeg Man \$114,420, Tamo Dry Kilns Inc Sturgeon Falls Ont \$74,626, Tamrock Canada Inc Copper Cliff Ont \$127,000, Tamrock Drills Inc Sudbury Ont \$472,212, Tan Jay International Ltd Winnipeg Man \$671,453, Tanguay L Inc Sherbrooke Que \$54,635, Teinturerie et Finissage St Jean Que \$42,758, Telecom S R Inc Dorval Que \$339,238, Terra Nova Fishery Co Clareville Nfld \$33,684, Terra Nova Shoes Ltd Harbour Grace Nfld \$142,638, Textiles Dionne Inc Drummondville Que \$936,000, Drummondville Que \$936,000, The Sterling Stall Group Winnipeg Man \$245,146, Therapex-Unik Inc Montreal Que \$41,773, Thomas Equipment Ltd Centerville NB \$63,338, Thomson Meats Ltd Melfort Sask

REGIONAL ECONOMIC EXPANSION—Continued

\$78,825, Tignish Fisheries Co-operative Assoc Ltd Tignish PEI \$126,898, Toastees Inc Pointe Claire Que \$61,082, Tole Gaudreux Gagnon Inc Quebec Que \$89,830, Tourbiere Verbois Inc St Modeste Que \$41,605, Tourbieres Lambert Inc Riviere Ouelle Que \$59,255, Trans Canada Contact Lens Winnipeg Man \$56,880, Tricot Richelieu Inc Pintendre Que \$157,602, Triplex Engineering Co Ltd Pointe Claire Que \$127,592, Triumph Management Ltd Winnipeg Man \$54,728, Turcotte EJ Inc Jonquiere Que \$93,251, Twin Cities Co-operative Bedord NS \$488,706, Unican Videotronics Inc Halifax NS \$99,804, Uniflyte Co Ltd Winnipeg Man \$42,632, Uniprimerie Inc Drummondville Que \$1,584,000, United Children's Wear Ltd Cheneville Que \$27,334, Usinage Avotex Inc St Theodore d'Acton Que \$113,600, Usinage Druco (1980) Inc St Leonard Que \$71,941, Usines Giant Inc Montreal Est Que \$26,160, V C North Associates Ltd Winnipeg Man \$48,908, Valco Metal (1979) Cap de la Madeleine Que \$34,500, Vanguard Paper Box Ltd Donovan Nfld \$424,888, Venables Machine Works Ltd Saskatoon Sask \$191,538, Ventilateur Victoria Ltée Victoriaville Que \$143,407, Versatile Farm Equipment Winnipeg Man \$1,175,402, Viandes Sefico Inc St Gregoire Que \$176,412, Vita Health Co Ltd Winnipeg Man \$392,994, Volcano Inc St Hyacinthe Que \$290,694, Volcano Inc St Hyacinthe Que \$290,694, Volcano Inc St Hyacinthe Que \$414,300, Wabasso Inc Trois Rivières Que \$1,094,737, Waferboard Corp Ltd Timmins Ont \$141,464,000, Wallace Murray Canada Ltd Granby Que \$51,612, Wesley Industrial Machine Winnipeg Man \$42,888, Westcott Fashions Ltd Winnipeg Man \$380,000, Western Automotive Rebuild Ville d'Anjou Que \$102,520, Westland Plastics Ltd Winnipeg Man \$379,704, Westnofa of Canada (1979) Winnipeg Man \$25,692, West-Man Culvert & Metal Co Winnipeg Man \$76,198, Williams & Wilson Wabush Nfld \$83,439, Wilson Alex Publications Ltd Dryden Ont \$142,068, Wilson Auto Electric Ltd Winnipeg Man \$138,840, Wilson Machine Co Ltd Ville Lasalle Que \$25,255, Winnipeg Diesel Injection Winnipeg Man \$66,425, Wipak Ltd Winnipeg Man \$54,844, Wm Milne & Sons Ltd Temagami Ont \$120,250, Woodstone Foods Ltd Portage La Prairie Man \$141,500, Wy-Lee Trailer Ltd North Battleford Sask \$31,131, Zephyr Textiles Company Ltd Ormstown Que \$126,466, 103849 Canada Inc Les Sept Iles Que \$41,962, 107885 Canada Inc Drummondville Que \$43,006, 90376 Holdings Ltd Fort Qu'Appelle Sask \$99,846.

Other Programs \$34,460,428—Adult Education Training Centre Klemtu BC \$67,500, Ahusat Adult Training Centre Ahusat BC \$73,354, Alkali Lake Indian Band Alkali Lake BC \$31,267, Anaham Agric Improv Society Alexis Creek BC \$132,409, Assiniboine Mushrooms Inc Oakville Man \$105,464, Battleford Friendship Centre North Battleford Sask \$200,000, Big River Band Debdon Sask \$42,363, Big River & Sandy Lake Reserve Shellbrook Sask \$67,104, Black River Co-op Ltd Neginnan P O Man \$66,427, Blanchette D Amos Que \$25,677, Bob Fortin Contractors Thompson Man \$139,625, Buffalo River Band Dillon Sask \$33,612, Bunbury Village Commission Bunbury PEI \$39,675, Canadian Institute for Research on Regional Development Moncton NB \$1,000,000, Canim Lake Community Centre Canim Lake BC \$68,177, Carcross Corner Services Whitehorse YT \$129,825, Cdn Executive Service Overseas Vancouver BC \$25,136, Charles W Scribe Norway House Man \$28,823, Charlie's Inn Cross Lake Man \$29,456, Charlottetown Area Industrial Commission Charlottetown PEI \$27,413, Chawathil Farm Co-operative Hope BC \$64,089, Chimo Building Supplies Ashern Man \$149,141, Chitek Lake Indian Development Chitek Lake Sask \$80,922, Chu Chua Agriculture Corporation Barriere BC \$55,372, Clamboy Shellfish Co Chemainus BC \$33,681, Conseil économique d'Alma et du Lac St-Jean Alma Que \$38,271, Cumberland House Band Cumberland House Sask \$27,999, Dauphin River Store & Rest Anema Bay Man \$43,130, Dawson Indian Band Dawson City YT \$35,161, Doig River Trappers Fort St John BC \$31,181, Eskimo Lakes Fishing Lodge Ltd Inuvik NWT \$45,000, Federation of

Saskatchewan Indians Saskatoon Sask \$152,283, File Hills Socio-Development Corp Melville Sask \$42,556, Fiset J Rouyn-Noranda Que \$25,433, Flying Dust Band Meadow Lake Sask \$27,985, Fort Babine General Store Fort Babine BC \$31,683, Fort McPherson Indian Band Fort McPherson NWT \$55,142, Fort Ware Store Enterprises Fort Ware BC \$41,910, Gittlakdamix Co-op Store New Aiyansh BC \$93,846, Government of the Northwest Territories Yellowknife NWT \$731,466, Government of the Yukon Whitehorse YT \$266,243, Great Thunder Distributors Ft Alexander Man \$28,450, Greater Summerside Area Industrial Commission Summerside PEI \$33,018, Han Fisheries Dawson City NWT \$58,590, Harbour Drive Summerside PEI \$2,171,969, Holland College Charlottetown PEI \$89,740, Ikaluktutiak Co-operative Ltd Cambridge Bay NWT \$60,000, Ile à la Crosse Industries Ile à la Crosse Sask \$91,500, Island Lime Services Ltd Sherwood PEI \$29,700, Joseph Bighead Band Meadow Lake Sask \$44,271, K & E Crookedneck Pierceland Sask \$48,880, Kinbasket Enterprises Invermere BC \$66,721, Knoedler Enterprises Lac du Bonnet Man \$95,490, Le Comite Industriel de la Baie Acadienne Wellington PEI \$27,553, La Co-operative de l'Aqueduc de St-Joseph St Joseph Man \$31,893, La Co-operative Forestiere Lee Wellington PEI \$28,645, Lake Winn Development Corp Winnipegosis Man \$27,657, MacArthur's Custom Combining Union Road PEI \$38,702, Mary Ange Iron Meadow Lake Sask \$29,197, Masset Community Centre Masset BC \$62,344, Minister of Finance Charlottetown PEI \$13,597,599, Montreal Lake Band Montreal Lake Sask \$25,571, Nakazlee Community Centre Fort St James BC \$127,373, Native Communications Inc Thompson Man \$26,000, New Fairview Home The Pas Man \$96,749, Newfoundland and Labrador Development Corp Ltd St John's Nfld \$268,650, Newfoundland Exchequer Account St John's Nfld \$30,000, Nimpkish Oyster Co Alert Bay BC \$50,940, North End Water Co-op Ltd High Prairie Alta \$33,515, Onion Lake Band Lloydminster Sask \$48,159, Oxford House Fish Assoc Oxford House Man \$25,995, Oxford House Fish Hold Shed Oxford House Man \$25,659, Paint Lake Marina Thompson Man \$50,426, Parkland Food Store Robin Man \$90,000, Peter's Aircraft Painting St Andrew's Man \$46,843, Physical Distribution Advisory Service Moncton NB \$100,000, Poitras James L Abernethy Sask \$25,103, Ponton Service Station 77 Ponton Man \$61,700, Portage La Loche Band Portage La Loche Sask \$142,475, Poundmaker Indian Band Cut Knife Sask \$28,689, Price Waterhouse and Associates Halifax NS \$37,206, Princess Harbour Fish Agency Princess Harbour Man \$42,300, Province of Manitoba Winnipeg Man \$759,595, Province of New Brunswick Fredericton NB \$29,316, Province of Nova Scotia Halifax NS \$30,000, Province of Prince Edward Island Charlottetown PEI \$29,888, Province of Saskatchewan Regina Sask \$329,026, Qu'Appelle Valley Indian Development Regina Sask \$119,747, Red Earth Band Red Earth Sask \$35,355, Red Sucker Lake Fish Assoc Red Sucker Lake Man \$28,299, Red Sucker Lake Fur Council Red Sucker Lake Man \$30,024, Rural Municipality of Cartier Elie Man \$30,000, Rural Municipality of Morris Morris Man \$135,808, Rural Municipality of Rhineland Altona Man \$52,725, Rural Municipality of Ste Rose Ste Rose du Lac Man \$57,725, Sandy Bay Tackle Inc Langruth Man \$75,204, Sask Fish Assoc Hold Shed The Pas Man \$27,264, Sask Indian Arts & Crafts Regina Sask \$25,202, Seabird Island Indian Band Agassiz BC \$28,492, Silver Fox Curling Club Inc Summerside PEI \$262,500, Sincro Developments Limited Saskatoon Sask \$112,800, Societe Zoologique de St-Felicien St-Felicien Que \$42,432, Souris Area Industrial Commission Souris PEI \$27,616, South Indian Lake Hold Shed South Indian Lake Man \$52,479, Sugar Cane Campsite Williams Lake BC \$66,188, Summerside North Side Project Summerside PEI \$34,668, Tahltan Band Council Telegraph Creek BC \$25,000, The H P E Rural Waterline Co-op Ltd High Prairie Alta \$42,794, Tree Farm License 42 Tachie BC \$118,345, United Native Nations Vancouver BC \$62,926, Village des Pionniers Acadiens Mont Carmel PEI \$25,000, W & T Marchand Land Devel Vernon BC \$26,949,

REGIONAL ECONOMIC EXPANSION—Concluded

Wabowden Fish Holding Shed Wabowden Man \$34,520, Wahpeton Indian band Prince Albert Sask \$38,926, West Prince Area Industrial Commission Bloomfield PEI \$34,106, West Prince Area Industrial Commission Bloomfield PEI \$205,630, Western Indian Agriculture Vancouver BC \$48,562, Y and C Enterprises Limited Rankin Inlet NWT \$54,571, Yukon Indian Arts & Crafts Co-operative Ltd Whitehorse YT \$84,803, Zaul Zap Sawmill Terrace BC \$63,937.

Other \$158,300—Atlantic Provinces Economic Council Halifax NS \$100,000, University of Moncton Moncton NB \$25,000.

SCIENCE AND TECHNOLOGY \$316,615,234**Ministry of State \$2,050,371**

Grant to the Canadian Science Writers' Association \$1,000

Contribution toward the support of the International Institute for Applied Systems Analysis \$405,145

Contribution to cover the cost of participation by Canada in the program of the European Space Agency \$1,644,226

National Research Council of Canada \$75,862,864**SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$75,789,044**

International Affiliations \$409,766—International Bureau of Weights and Measures Paris France \$142,482, International Council of Scientific Unions Paris France \$29,520.

Grants to municipalities in accordance with the Municipal Grants Act \$1,261,951—City of Boucherville Boucherville Que \$25,619, City of Gloucester Gloucester Ont \$701,936, City of Halifax Halifax NS \$163,234, Township of Nepean Nepean Ont \$25,101, Township of Ramsay Ramsay Ont \$48,955, The Corporation of the District of Saanich Saanich BC \$90,000, City of Saskatoon Saskatoon Sask \$191,375.

Ontario Hydro—Fusion Materials Research Program \$600,000

Program for Industry-Laboratory Projects \$8,904,849—Alan Moss and Associates Ltd Kelowna BC \$246,385, Almax Industries Ltd Lindsay Ont \$126,531, Atlantic Bridge Co Ltd Lunenburg NS \$153,168, Bristol Aerospace Ltd Winnipeg Man \$29,464, Brown Boggs Foundry & Machine Company Ltd Hamilton Ont \$25,117, Canadian Fram Co Ltd Chatham Ont \$314,912, Canadian General Electric Co Ltd Toronto Ont \$215,133, Canadian International Paper Co Hawkesbury Ont \$41,969, Canadian Marconi Company Montreal Que \$226,885, Com Dev Ltd Cambridge Ont \$573,181, Connaught Laboratories Ltd Willowdale Ont \$1,218,479, DCH Consultants Inc Ottawa Ont \$75,012, De Havilland Aircraft of Canada Ltd Downsview Ont \$312,634, Digital Telecommunications Ltd Mississauga Ont \$169,386, Dixip Systems Ltd Ottawa Ont \$352,039, Fundy Isles Marine Enterprises Ltd St Andrews NB \$176,257, Gemite Ltd Rexdale Ont \$72,030, Gentec Inc St Foy Que \$178,554, Glenayre Electronics Ltd N Vancouver BC \$304,768, Guildcraft (1978) Ltd Markham Ont \$40,000, Hitch Canada Ltd Ottawa Ont \$28,128, Hypernetics Ltd Arnprior Ont \$138,032, IMA Aquatic Farming Ltd Glenwood NS \$134,125, International Harvester Canada Ltd Chatham Ont \$235,197, Linear Technology Inc Burlington Ont \$245,473, MacDonald Dettwiler & Associates Ltd Richmond BC \$740,885, Miller Communications Systems Ltd Kanata Ont \$113,141, Moniteq Ltd Concord Ont \$176,994, Nordco Limited St John's Nfld \$299,489, Opto Electronics Ltd Oakville Ont \$236,972, Pressman Associates Inc Vanier Ont \$32,526, Radionics Ltd Scarborough Ont \$98,783, Safer Agro-Chem Ltd Victoria

BC \$95,023, Sci-Tec Instruments Saskatoon Sask \$154,698, Sentek Ltd Saskatoon Sask \$140,479, Shields Industries Ltd N Vancouver BC \$76,360, Sonotek Ltd Mississauga Ont \$232,206, Targa Electronics Systems Inc Ottawa Ont \$131,238, Tembec Inc Temiscaming Que \$43,477, Terochem Laboratories Ltd Edmonton Alta \$76,565, TIW Systems Ltd Toronto Ont \$122,846, Ultra Laser Tech Inc Burlington Ont \$59,877, Versatile Noble Cultivator Company Nobleford Alta \$66,258, Videotron (79) Communications Ltee Montreal Que \$425,969, Westerly Fresh Farms Ltd Vancouver BC \$96,342, Zenon Environmental Inc Hamilton Ont \$53,798.

Contribution to small industries for support of contracted research laboratory investigations \$121,674

Contributions to provincial research organization and research institutes to provide technical information and field services \$3,389,000—Alberta Research Council Edmonton Alta \$378,000, British Columbia Research Council Vancouver BC \$441,000, Manitoba Research Council Winnipeg Man \$252,000, Centre de recherche industrielle du Québec St Foy Que \$252,000, Ontario Research Foundation Mississauga Ont \$189,000, Nova Scotia Research Foundation Corp Dartmouth NS \$441,000, Saskatchewan Research Council Saskatoon Sask \$441,000, Research and Productivity Council Fredericton NB \$315,000, Newfoundland Research Council St John's Nfld \$63,000, Biomass Energy Institute Inc Winnipeg Man \$25,000, Canadian Food Product Development Centre Portage La Prairie Man \$40,000, C-Core St John's Nfld \$50,000, Canadian Industrial Innovation Centre Waterloo Ont \$40,000, Canadian Institute of Metal Working Hamilton Ont \$85,000, Centre d'innovation industrielle de Montreal Montreal Que \$60,000, Fisheries Research and Technology Laboratory Halifax NS \$50,000, Forintec Canada Corp Ottawa Ont \$85,000, Institute of Man and Resources Charlottetown PEI \$25,000, NORDCO Ltd St John's Nfld \$50,000, The Welding Institute of Canada Oakville Ont \$85,000.

Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine \$1,677,250—Hydro Quebec Varennes Qué \$1,677,250.

The Institute of Man and Resources for Operation of the Atlantic Wind Test Site \$200,000—The Institute of Man and Resources Charlottetown PEI \$200,000.

Mechanization of Energy Plantation (Biomass)-NEP \$32,400—FERIC (Forest Engineering and Research Institute Canada) Pointe Claire Qué \$32,400.

Canadian Rehabilitation Council for the Disabled \$140,000—Canadian Rehabilitation Council for the Disabled Toronto Ont \$140,000.

Canada's Share of the costs of the Canada-France-Hawaii Telescope Corp \$1,915,000—Canada-France-Hawaii Telescope Corp Hawaii USA \$1,915,000.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project \$20,876,757—Universities of: Alberta Edmonton Alta; British Columbia Vancouver BC; Simon Fraser Vancouver BC; Victoria Victoria BC, \$20,876,757.

Memorial University of Newfoundland—Construction of towing tank \$281,000—Memorial University of Newfoundland St John's Nfld \$281,000.

Summer Job Corps \$26,530

Conference Support—Contributions \$40,815

International Energy Agency—NEP \$94,564

Magnetic Confinement Project \$4,306,126—Hydro Quebec Varennes Que \$4,306,126.

SCIENCE AND TECHNOLOGY—Continued

Assistance towards research in industry \$31,511,362—A-B Biological Suppliers Inc Grimsby Ont \$28,412, A-Cubed Inc Mississauga Ont \$37,302, Abax Energy Services Ltd Bassano Alta \$113,995, Accuflex Industrial Hose Ltd Guelph Ont \$46,759, Agri Seed Inc Chatham Ont \$48,376, Agropur Cooperative Granby Que \$91,000, Alberta Livestock Transplant Calgary Alta \$105,203, Alberta Wheat Pool Calgary Alberta \$137,356, Alkalik Chemicals Ltd Mississauga Ont \$127,897, Almax Industries Ltd Concord Ont \$103,481, Altosar Corporation Mississauga Ont \$36,057, AMCA International Ltd Ottawa Ont \$117,198, Atkemix Inc Brantford Ont \$29,951, Atlantic Bridge Co Ltd Lunenburg NS \$245,206, Atlantic Ocean Farm St John's Nfld \$27,000, Bach-Simpson Ltd London Ont \$136,738, Barringer Research Ltd Rexdale Ont \$425,229, Bata Engineering Ltd Batawa Ont \$144,278, Bausch & Lomb Nepean Ont \$90,130, Bell Northern Research Ottawa Ont \$1,587,196, Bio Endo Montreal Que \$217,096, Bio-Research Laboratories Ltd Senneville Que \$278,080, Bishop Building Materials Ltd Toronto Ont \$45,069, Blue Mountain Pottery Collingwood Ont \$83,900, Borden Chemical Canada West Hill Ont \$66,497, Borden Chemical Western Vancouver BC \$121,950, The Borden Company Ltd Tillsonburg Ont \$236,554, C I L Inc Montreal Que \$124,137, Toronto Ont \$132,095, Cadre Information Transfer Downsview Ont \$41,347, Calona Wines Ltd Kelowna BC \$107,055, Cambrian Engineering Group Mississauga Ont \$117,304, Canada Stamp and Stencil Co Ltd Toronto Ont \$26,915, Canadian Canners Ltd Hamilton Ont \$109,300, Canadian Car (Pacific) Ltd Vancouver BC \$102,719, Canadian Farm Co Ltd Chatham Ont \$48,673, Canadian General Electric Co Ltd Toronto Ont \$119,845, Canadian Steel Wheel (Hawker) Toronto Ont \$62,911, Canadian Thermostats & Control Devices Ltd Montreal Que \$65,218, Carte Electric Ltd Winnipeg Man \$87,067, CEDA Manufacturing & Sales Ltd Calgary Alta \$69,517, Centrodyne Inc Montreal Que \$167,087, Champion Road Machinery Ltd Goderich Ont \$262,059, Château des Charmes Wines Ltd St Catharines Ont \$117,304, Chinook Chemicals Corp Ltd Toronto Ont \$55,111, CIBY-Geigy Seeds Ltd Ailsa Craig Ont \$205,300, Color World Inc Toronto Ont \$119,252, Com Dev Ltd Cambridge Ont \$73,200, Cominco Ltd Mississauga Ont \$95,162, Trail BC \$125,704, Les Compost du Québec Inc St-Henri-de-Lévis Que \$28,000, Computrol Systems Ltd Vancouver BC \$211,600, Connaught Laboratories Ltd Willowdale Ont \$128,000, Controtex Inc Chambly Que \$47,544, Convexo Ltd Pickering Ont \$30,000, CSP Foods Ltd Saskatoon Sask \$98,838, Cuddy Farms Ltd Strathroy Ont \$141,447, DAP Electronics Can Ltée Quebec City Que \$28,857, Data Images Inc Ottawa Ont \$135,210, Descent Seed Ltd Blenheim Ont \$56,000, Dextran Products Ltd Scarborough Ont \$29,935, Diachem Industries Ltd Richmond BC \$25,191, Diagnostic Chemicals Ltd Charlottetown PEI \$59,760, Diffracto Ltd Windsor Ont \$251,904, Digital Business Computers Kitchener Ont \$30,000, Digital Video Systems Willowdale Ont \$107,385, Digitech Ste Foy Que \$167,087, Distributions de l'est Inc East Broughton Que \$30,000, Dominion Engineering Works Ltd Montreal Que \$428,138, Dmtar Inc Montreal Que \$96,900, Eco-Research Inc (CIL) Pointe Claire Que \$278,080, Environment Monitoring Rexdale Ont \$40,000, Epitex Electronics Ltd Kanata Ont \$118,233, Exide Canada Ltd Mississauga Ont \$120,501, Export Packers Co Ltd Winnipeg Man \$109,129, The Food Specialties Co Ltd Ajax Ont \$30,000, Foodex Inc Scarborough Ont \$40,762, Fraser Inc Edmundston NB \$43,700, Fullerton Sherwood Engineering Ltd Mississauga Ont \$29,877, Garrett Manufacturing Ltd Rexdale Ont \$59,300, Gay Lea Foods Ltd West Ontario \$62,308, Gemite Ltd Rexdale Ont \$53,903, Gen-Tec Seeds Ltd Woodseele Ont \$85,982, General Foods Ltd Toronto Ont \$318,214, Geonics Ltd Mississauga Ont \$170,777, Global Thermoelectric Power Bassano Alta \$49,069, Gould Manufacturing of Canada Ltd Fort Erie Ont \$91,190, Griffith Labs Ltd Scarborough Ont \$381,740, Le Groupe Christie Ltée St Eustache Que \$121,076, GSW Inc Toronto Ont \$171,894, Guertin Bros Coating and Sealants Winnipeg Man

\$81,277, HJ Heinz Co Ltd Toronto Ont \$126,922, Holiday Juice Ltd Windsor Ont \$101,886, Holmes Insulation Inc Sarnia Ont \$80,429, Hopkins Vatcher & Assoc Ltd St John's Nfld \$30,000, Hospital for Sick Children Toronto Ont \$235,200, Huron Chemicals Ltd Kingston Ont \$40,882, Hybrid Turkeys Ltd Kitchener Ont \$296,537, IAF Production Inc Laval des Rapides Que \$331,931, Ice Engineering Ltd St John's Nfld \$189,420, Imperial Flavours Inc Mississauga Ont \$124,253, Inco Metals Co Toronto Ont \$152,667, Industries Provinciales Ltée St Damien Que \$75,122, Les Industries Tanguay Ltée St-Prime Que \$27,884, Instrumentation G D D Inc Ste-Foy Que \$27,000, Interactive Video N Vancouver BC \$26,600, Intercontinental Packers Ltd Saskatoon Sask \$32,238, International Submarine Engineering Port Moody BC \$32,831, J D Irving St John NB \$166,519, Jatel Communications Systems Ltd Kanata Ont \$26,941, Kebec Hydraulique Neufchatel Que \$25,000, Kelowna Nurseries Ltd Kelowna BC \$134,114, Kemic Bioresearch Labs Ltd Kentville NS \$29,908, Kenny & Ross Ltd Clark's Harbour NS \$30,000, King Grain & Seed Co Ltd Chatham Ont \$95,353, Koehring Canada Brantford Ont \$34,932, Lab-Volt (Que) Inc Ste Foy Que \$137,700, John Labatt Ltd London Ont \$295,480, Lake City Technical Products Inc Kelowna BC \$27,728, Lakeside Electronics Ltd Whitby Ont \$69,800, Joseph F Lamb Co Ltd Windsor Ont \$117,543, Leigh Instruments Ltd Ottawa Ont \$76,176, Liton Systems Canada Ltd Rexdale Ont \$107,987, Love Brothers (1978) Ltd Toronto Ont \$58,213, Lumonics Research Ltd Kanata Ont \$133,100, M-4 Computer System Scarborough Ont \$29,800, MacDonald Dettwiler and Associates Richmond BC \$481,181, MacMillan-Blodell Ltd Vancouver BC \$82,910, Majestic Wiley Contractors Ltd Edmonton Alta \$62,000, Maple Leaf Mills Ltd Toronto Ont \$159,254, Marine Lobster Farms Ltd Charlottetown PEI \$30,000, Mark Hot Inc Longueuil Que \$149,971, Metrex Instruments Ltd Brampton Ont \$185,610, Micro Contrôles Inc Beaufort Que \$27,100, Micronav Sydney NS \$81,661, Milltronics Ltd Peterborough Ont \$177,680, Moli Energy Ltd Vancouver BC \$371,200, Moniteq Ltd Concord Ont \$44,791, NCR Canada Ltd Mississauga Ont \$392,939, Nelson's Dairy Ltd Weston Ont \$81,962, Newfoundland Ocean Consultants St John's Nfld \$27,200, Nordco Ltd St John's Nfld \$79,793, Northeast Alfalfa Dehydrators Research Association Tisdale Sask \$82,523, Northern Airborne Technology Ltd Prince George BC \$26,951, Northway-Gestalt Corporation Toronto Ont \$109,200, Nova Crystal Ltd Halifax NS \$26,500, Opto-Electronics Ltd Oakville Ont \$104,408, Ortho Pharmaceutical (Canada) Ltd Don Mills Ont \$56,096, Ozite Canada (1981) Inc St-Jean-Sur-Richelieu Que \$26,000, Parrsboro Metal Fabrication Parrsboro NS \$29,734, Payton Associates Ltd Scarborough Ont \$99,242, PCO Services Toronto Ont \$32,447, Photochemical Research Assoc London Ont \$220,435, Otto Pick and Sons Ltd Richmond Hill Ont \$133,593, Plains Poultry Ltd Wynyard Sask \$81,757, Pocatec Ltée La Pocatière Que \$27,000, Potton Chemicals Ltd Mansonville Que \$125,600, Pratt & Whitney Aircraft Longueuil Que \$199,920, Pulp and Paper Research Institute of Canada Ltd Pointe Claire Que \$357,823, Pylon Electronic Development Co Ltd Ottawa Ont \$30,000, QA Laboratories Toronto Ont \$50,331, RAB Dedesco Ltd Kanata Ont \$52,298, Radioimmunoassay Inc Scarborough Ont \$63,518, Radionics Ltd Scarborough Ont \$197,804, Recochem Inc Montreal Que \$30,000, Reed Paper Ltd Quebec City Que \$178,828, Reichhold Ltd Weston Ont \$180,108, Remotec Applications Inc St John's Nfld \$207,800, Research Foods (1976) Ltd Downsview Ont \$76,334, Riverdale Frozen Foods Ltd Niagara Falls Ont \$66,990, Rundle Industries Fredericton NB \$30,000, Safer Agro-Chem Ltd Victoria BC \$132,552, Safety Offshore Services St John's Nfld \$29,400, Saskatchewan Wheat Pool Regina Sask \$252,424, Scannar Engineering Ltd Cornwall Ont \$207,389, Sciex Ltd Thornhill Ont \$192,278, Scintrex Ltd Concord Ont \$38,812, Semico Inc Ste-Rosalie Que \$193,900, Shamrock Springs Trout Farm Ltd Erin Ont \$68,205, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$223,846, Siltronics Ltd Kanata Ont \$81,903, Silverwood Industries Ltd

SCIENCE AND TECHNOLOGY—Continued

London Ont \$86,462, SNC Inc Montreal Que \$73,215, Stelco Inc Hamilton Ont \$198,790, Stuart Plastics Ltd New Westminster BC \$35,864, Sun Rype Products Ltd Kelowna BC \$27,400, Supratrac Trois Rivières Ouest Que \$29,850, Sussex Cheese and Butter Co St John NB \$29,575, TC Ophthalmic Products Ltd Toronto Ont \$154,019, Techcan Development and Manufacturing Ltd Calgary Alta \$50,300, Techno Scientific Inc Downsview Ont \$28,890, Techwest Enterprises Ltd Vancouver BC \$27,786, Tembec Inc Temiskaming Que \$104,656, Terrascience Systems Ltd Vancouver BC \$30,000, WG Thompson & Sons Ltd Benheim Ont \$248,303, 3M Canada Inc London Ont \$100,834, Til-Tek Ltd Kemptonville Ont \$66,838, TPK Solar Systems Nepean Ont \$25,441, Trench Electric Co Ltd Scarborough Ont \$240,802, Tridon Ltd Burlington Ont \$100,754, Trojan Environmental Products Ltd London Ont \$37,882, Uniroyal Ltd Don Mills Ont \$364,114, United Maritime Fishermen Moncton NB \$28,891, United Tire and Rubber Co Rexdale Ont \$256,437, Universal Flavors (Canada) Ltd Rexdale Ont \$78,977, Universal Insulation Co Ltd Aurora Ont \$25,217, Vital Automotive Systems Inc Markham Ont \$27,362, Vortek Industries Ltd Vancouver BC \$140,846, Val d'Or Industries Ltd New Hamburg Ont \$29,700, Warner Lambert Canada Ltd Scarborough Ont \$116,166, The Welding Institute of Canada Oakville Ont \$66,000, Westcan Mfg Ltd Vancouver BC \$27,850, Western Packaging Systems Ltd Richmond BC \$85,599, George Weston Ltd Toronto Ont \$139,490, KW Wilk Associates Ltd Nepean Ont \$101,902, Worthington Canada Ltd Brantford Ont \$68,361, Xerox Research Center of Canada Ltd Mississauga Ont \$187,704, Zenon Environmental Enterprises Hamilton Ont \$105,572.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM
\$73,820

Canadian Film Institute \$73,820—Canadian Film Institute Ottawa Ont \$73,820.

Natural Sciences and Engineering Research Council \$238,701,999

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering \$238,701,999—A C F A S Montreal Que \$78,000, AASC Ottawa Ont \$43,000, R Abegg Edmonton Alta \$25,000, F W Abrahamson Guelph Ont \$32,918, H W Ackermann Quebec Que \$26,128, R G Ackman Halifax NS \$70,522, K G Adams Waterloo Ont \$149,978, J G Adler Edmonton Alta \$96,805, B Ahlborn Vancouver BC \$163,363, A Ahmed Edmonton Alta \$32,340, P C Aitcin Sherbrooke Que \$56,000, M A Akcoglu Toronto Ont \$33,033, C Akyel Montreal Que \$25,776, D J Albert Vancouver BC \$26,553, L J Albright Burnaby BC \$65,207, C B Alcock Toronto Ont \$40,425, M A Ali Montreal Que \$48,279, M Aliard Quebec Que \$28,000, A R Allnatt London Ont \$41,927, T M Alloway Toronto Ont \$31,763, H Alper Ottawa Ont \$138,282, J Amiot Quebec Que \$40,655, R J Andersen Vancouver BC \$95,597, A Anderson Waterloo Ont \$30,231, E G Anderson Calgary Alta \$35,000, G M Anderson Toronto Ont \$69,496, J B Anderson Toronto Ont \$65,562, R B Anderson Hamilton Ont \$37,480, R C Anderson Guelph Ont \$47,413, R J Anderson Kingston Ont \$70,373, C D Anger Calgary Alta \$200,075, R H Angers Quebec Que \$44,067, H Anisman Ottawa Ont \$67,336, C D Ankey London Ont \$30,000, A Antoniou Montreal Que \$296,945, J W ApSimon Ottawa Ont \$60,767, Arctic Calgary Alta \$37,000, S T Ariaratnam Waterloo Ont \$29,000, D A Armstrong Calgary Alta \$48,698, J B Armstrong Ottawa Ont \$42,316, R L Armstrong Toronto Ont \$60,510, R L Armstrong Vancouver BC \$57,750, W W Armstrong Montreal Que \$108,089, J T Arnason Ottawa Ont \$35,561, D R Arnold Halifax NS \$44,468, A S Arrott Burnaby BC \$212,255, J G Arthur Toronto Ont \$29,222, E A Ashcroft Waterloo Ont \$31,040, M J Ashwood-Smith Victoria BC \$38,255, G O Aspinall Downsview

Ont \$33,495, D L Atherton Kingston Ont \$98,536, H L Atwood Toronto Ont \$55,000, J L Auclair Montreal Que \$36,500, W A Aue Halifax NS \$49,500, E G Auld Vancouver BC \$33,500, K T Aust Toronto Ont \$34,939, G L Austin Montreal Que \$123,216, D R Axelrad Montreal Que \$34,939, D A Axen Vancouver BC \$55,000, W A Ayer Edmonton Alta \$107,750, K Aziz Calgary Alta \$28,182, R A Aziz Waterloo Ont \$27,189, R E Azuma Toronto Ont \$106,580, H Baadsgaard Edmonton Alta \$35,500, M H Back Ottawa Ont \$35,049, R F W Bader Hamilton Ont \$198,115, H H Baer Ottawa Ont \$36,000, R C Bailey Toronto Ont \$33,171, D L Baillie Burnaby BC \$37,000, W D Baines Toronto Ont \$35,700, M C Baird Kingston Ont \$34,650, M R Baker Guelph Ont \$26,172, A K Ball St John's Nfld \$26,000, R J Balahura Guelph Ont \$25,410, C W Bale Montreal Que \$109,152, G E Ball Edmonton Alta \$37,000, E A Ballik Hamilton Ont \$25,410, K G Balmain Toronto Ont \$161,789, B Banaschewski Hamilton Ont \$26,947, G M Bancroft London Ont \$368,000, J B Bancroft London Ont \$43,197, J W Bandler Hamilton Ont \$90,560, R J Bandoni Vancouver BC \$27,316, A D Bandrauk Sherbrooke Que \$33,500, S Banerjee Hamilton Ont \$31,127, E W Banister Burnaby BC \$89,189, L I Barber Regina Sask \$71,672, R C Barber Winnipeg Man \$61,000, B J Barclay St Catharines Ont \$32,054, L R C Barclay Sackville NB \$33,000, R M R Barclay Winnipeg Man \$32,768, C R Barnes St John's Nfld \$34,500, M Barr Montreal Que \$29,373, R G Barradas Ottawa Ont \$112,329, T J Barrett Toronto Ont \$46,283, G L Barron Guelph Ont \$29,000, G Baskerville Fredericton NB \$100,000, G S Bates Vancouver BC \$26,500, H S Bayley Guelph Ont \$80,574, S T Bayley Hamilton Ont \$32,000, A Bayoumi Kingston Ont \$43,400, A Bazergui Montreal Que \$100,700, F W Beales Toronto Ont \$137,000, F W H Beamish Guelph Ont \$71,650, E G Beauchamp Guelph Ont \$32,017, D Beaulieu Quebec Que \$68,697, C Beaumont Halifax NS \$71,599, A E Beck London Ont \$30,487, W E Beckel Ottawa Ont \$175,528, H A Becker Kingston Ont \$78,648, J Bedard Quebec Que \$41,291, J M Beekmans London Ont \$50,100, G A Beer Victoria BC \$44,000, I M Begg Hamilton Ont \$27,189, P A Belanger Quebec Que \$33,333, A N Belcastro Edmonton Alta \$26,190, G Bell Montreal Que \$52,419, J M Bell Saskatoon Sask \$102,663, B Belleau Montreal Que \$108,000, P Bellefleur Quebec Que \$30,668, G Bellemare Quebec Que \$32,000, B Benard Sherbrooke Que \$238,973, M H Benn Calgary Alta \$43,945, G F Bennett St John's Nfld \$26,000, G W Bennett Waterloo Ont \$33,632, A A Berezin Hamilton Ont \$29,487, A T Bergan Saskatoon Sask \$32,000, J Berger Toronto Ont \$28,000, B Bergersen Vancouver BC \$27,143, A T Bergerud Victoria BC \$65,820, M A Bergougnou London Ont \$83,337, J C Bergstrom Saskatoon Sask \$35,600, N Berkowitz Edmonton Alta \$29,453, A J Berlinsky Vancouver BC \$28,548, L Berthiaume Laval des Rapides Que \$64,000, J E Bertie Edmonton Alta \$33,033, D Bertrand Montreal Que \$70,000, H Bertrand Regina Sask \$42,562, M J Bertrand Montreal Que \$674,750, R W Besant Saskatoon Sask \$95,450, H B M Best Sudbury Ont \$56,154, M J Best Waterloo Ont \$57,024, K J Betteridge Montreal Que \$112,100, D D Betts Halifax NS \$33,351, T W Betz Ottawa Ont \$31,127, T J Beve-ridge Guelph Ont \$81,210, J D Bewley Calgary Alta \$118,624, J K Bewtra Windsor Ont \$73,500, R K Bhaduri Hamilton Ont \$26,126, V K Bhargava Montreal Que \$106,879, A B Bhatia Edmonton Alta \$31,500, C C Bigelow Winnipeg Man \$96,030, E Bilgen Montreal Que \$32,400, R Billinton Saskatoon Sask \$54,250, T Birchall Hamilton Ont \$29,222, D M Bird Montreal Que \$53,009, P P Biringer Toronto Ont \$98,579, P C Birkmore Toronto Ont \$116,412, T Bisalputra Vancouver BC \$34,304, D M Bishop Ottawa Ont \$33,495, T A Black Vancouver BC \$38,204, M W Blades Vancouver BC \$39,740, T J Blake Toronto Ont \$29,465, L P Blanchard Quebec Que \$64,885, E G Bligh Halifax NS \$129,435, E Block Ste-Anne-de-Bellevue Que \$38,154, M Bloom Vancouver BC \$140,391, D A Boag Edmonton Alta \$27,951, B Bobee Quebec Que \$26,500, G V Boehmann Montreal Que \$198,369, B A Bohm Vancouver BC \$36,000, D K Bohme

SCIENCE AND TECHNOLOGY—Continued

Downsview Ont \$40,500, J Boisvert Montreal Que \$53,960, A Boivin Quebec Que \$39,004, N Bols Waterloo Ont \$26,565, P B Bolster Winnipeg Man \$25,075, C T Bolton Toronto Ont \$50,661, J R Bolton London Ont \$206,717, D H Bone Kingston Ont \$37,068, F J Bonn Sherbrooke Que \$55,309, R Boonstra Toronto Ont \$35,864, P M Boorman Calgary Alta \$180,015, K S Booth Waterloo Ont \$98,717, J H Borden Burnaby BC \$287,000, A B Borodin Toronto Ont \$37,943, E F Borra Quebec Que \$27,720, G J Borradaile Thunder Bay Ont \$37,275, R G Bosio Montreal Que \$145,210, B Bosnich Toronto Ont \$62,000, F W Boswell Waterloo Ont \$36,844, C Bouchard Quebec Que \$159,356, F Boucher Trois-Rivières Que \$55,593, G Boulet Ste-Foy Que \$145,186, M Boulet Quebec Que \$73,500, M I Boulos Sherbrooke Que \$102,963, P I P Boulton Toronto Ont \$67,026, P A Bourassa Sherbrooke Que \$39,550, R E Bourget Quebec Que \$47,824, N Boutin Sherbrooke Que \$57,184, A J Bowen Halifax NS \$34,650, C M Boyd Halifax NS \$89,364, D W Boyd Vancouver BC \$28,680, R J Boyd Halifax NS \$216,234, D B Bragg Vancouver BC \$37,470, C J Brainerd London Ont \$33,160, J C D Brand London Ont \$118,377, U Brand St Catharines Ont \$28,500, B P Brandhorst Montreal Que \$45,131, P Bratley Montreal Que \$25,664, J L Brebner Montreal Que \$76,735, A S Bregman Montreal Que \$120,972, J H Brewer Vancouver BC \$127,380, E Bridges Winnipeg Man \$30,469, A H Bridle Kingston Ont \$35,574, J K Brimacombe Vancouver BC \$273,837, C E Brion Vancouver BC \$119,270, G J Brison Quebec Que \$34,500, F M Bristol Saskatoon Sask \$30,200, H W Brock Vancouver BC \$45,000, D E Brodie Waterloo Ont \$118,948, A G Brook Toronto Ont \$55,000, M H Brooker St John's Nfld \$49,146, C Brooks Montreal Que \$123,660, R J Brooks Guelph Ont \$28,875, L W Browder Calgary Alta \$27,000, D L Brown Ottawa Ont \$54,528, I R Brown Toronto Ont \$59,763, L C Brown Vancouver BC \$28,000, L M Brown London Ont \$35,188, R J C Brown Kingston Ont \$84,219, R S Brown Edmonton Alta \$26,681, P W Brumer Toronto Ont \$33,800, R A Brust Winnipeg Man \$40,656, L T Bruton Calgary Alta \$107,299, M P Bryden Waterloo Ont \$32,918, D A Bryman Victoria BC \$193,000, T A Brzustowski Waterloo Ont \$88,990, J G Buchanan-Smith Guelph Ont \$84,022, J T Buckley Victoria BC \$35,000, H A Buckmaster Calgary Alta \$46,681, P T Bui Chicoutimi Que \$61,600, N J Bunce Guelph Ont \$51,880, E Buncel Kingston Ont \$91,200, F L Bunnell Vancouver BC \$27,951, J W Bunting Toronto Ont \$25,000, D G Burke Hamilton Ont \$33,033, P E Burke Toronto Ont \$84,512, F J Burkowski Winnipeg Man \$73,549, C M Burns Waterloo Ont \$66,378, D J Burns Waterloo Ont \$35,950, G Burns Toronto Ont \$31,000, R N Burns Waterloo Ont \$27,951, M D B Burt Fredericton NB \$60,328, W Bushuk Winnipeg Man \$102,000, A H Bussey Montreal Que \$33,000, D G Butler Toronto Ont \$34,713, I S Butler Montreal Que \$31,763, W A S Buxton Toronto Ont \$36,972, J A Buzacott Toronto Ont \$30,030, CCAC Ottawa Ont \$434,800, A Cabana Sherbrooke Que \$34,000, A Caille Sherbrooke Que \$25,179, P E Caines Montreal Que \$27,920, D E Caldwell Saskatoon Sask \$104,321, W G E Caldwell Saskatoon Sask \$26,565, J C Callaghan Halifax NS \$148,607, S E Calvert Vancouver BC \$67,124, R Camarero Montreal Que \$51,435, J A Cameron Hamilton Ont \$28,875, J M Cameron Edmonton Alta \$70,000, R G Cameron Toronto Ont \$129,337, T S Cameron Halifax NS \$29,222, C K Campbell Hamilton Ont \$183,095, J L Campbell Guelph Ont \$34,940, K B Campbell Ottawa Ont \$29,540, L D Campbell Winnipeg Man \$27,661, T I Campbell Kingston Ont \$41,200, W H Cannon Downsview Ont \$33,668, F F Cantwell Edmonton Alta \$67,983, D T Canvin Kingston Ont \$84,920, C E Capjack Edmonton Alta \$50,014, H S Caplan Saskatoon Sask \$3,132,886, J P Carbotte Hamilton Ont \$41,545, H C Card Winnipeg Man \$103,394, A Cardinal Quebec Que \$104,491, J D Carrette Quebec Que \$30,009, T T Carey Guelph Ont \$40,623, R K Carnegie Ottawa Ont \$425,000, R L Carroll Montreal Que \$44,468, T D Carruthers Saskatoon Sask \$31,000, A I Carswell Downsview Ont \$42,498, A L Carter Ottawa Ont \$96,000, C R Carter Hamilton

Ont \$90,442, A J Carty Waterloo Ont \$164,021, P J Cashion Fredericton NB \$29,222, R G Cavell Edmonton Alta \$141,126, S Caveney London Ont \$33,399, P B Cavers London Ont \$77,183, Cdn Entomologist Ottawa Ont \$62,000, Cdn Jour/Anim S Ottawa Ont \$40,000, Cdn Jour/Chem E Ottawa Ont \$137,500, Cdn Jour/Math Toronto Ont \$127,000, Cdn Jour/Plant Ottawa Ont \$35,000, Cdn Jour/Spect Montreal Que \$30,000, Cdn Jour/Stat Montreal Que \$30,000, Cdn Math Bulletin Ottawa Ont \$25,000, Cdn Mineralogist Toronto Ont \$25,000, Cdn Soc/Mech En Waterloo Ont \$28,850, Cdn/Aer/Space J Ottawa Ont \$29,000, R V S Chacon Vancouver BC \$31,079, A C D Chaklader Vancouver BC \$208,495, C L Chakrabarti Ottawa Ont \$27,183, S G Chamberlain Waterloo Ont \$192,345, C H Champness Montreal Que \$57,751, T H Chan Montreal Que \$313,500, M Chandrashekar Waterloo Ont \$63,544, E J H Chang Victoria BC \$84,340, J S Chang Hamilton Ont \$27,600, D A Chant Toronto Ont \$28,875, G Y Chao Ottawa Ont \$182,506, A E Chapman Burnaby BC \$59,500, C H Chapman Toronto Ont \$129,217, M E Charles Toronto Ont \$25,410, M C Chaturvedi Winnipeg Man \$124,400, J D N Cheeke Sherbrooke Que \$194,783, K C Cheng Edmonton Alta \$69,839, K M Cheng Vancouver BC \$32,000, R M H Cheng Montreal Que \$27,720, S C Cheng Ottawa Ont \$37,963, J A Cherry Waterloo Ont \$132,323, S Cherry Vancouver BC \$41,000, F S Chia Edmonton Alta \$44,468, R F Childs Hamilton Ont \$99,477, S L Chin Quebec Que \$76,320, T Chivers Calgary Alta \$29,222, D P Chong Vancouver BC \$27,143, L Choplin Quebec Que \$35,280, E Chornet Sherbrooke Que \$103,145, Y L Chow Burnaby BC \$46,127, M A Church Vancouver BC \$25,500, R B Church Calgary Alta \$51,000, F S Chute Edmonton Alta \$26,440, V Chvatil Montreal Que \$32,079, J Cizek Waterloo Ont \$34,650, D R Clandinin Edmonton Alta \$33,795, M T Clandinin Toronto Ont \$41,417, C W Clark Vancouver BC \$37,988, H C Clark Guelph Ont \$68,000, F H Clarke Vancouver BC \$29,373, G K C Clarke Vancouver BC \$39,263, W B Clarke Hamilton Ont \$28,269, R M Clements Victoria BC \$25,757, D L J Clive Edmonton Alta \$26,565, D J Clough Waterloo Ont \$35,828, R M Clowes Vancouver BC \$51,156, R S C Cobbolt Toronto Ont \$33,476, J F Cochran Burnaby BC \$57,465, R W Cochrane Montreal Que \$27,836, M Cocivera Guelph Ont \$31,000, L J Cogger Calgary Alta \$30,030, P J Cohen Montreal Que \$32,612, M Z Cohn Waterloo Ont \$35,000, W G Colborne Windsor Ont \$39,123, K Colbow Burnaby BC \$65,595, K M Cole Vancouver BC \$43,197, P W Colgan Kingston Ont \$25,988, G J M Collin Chicoutimi Que \$107,256, M F Collins Hamilton Ont \$35,002, M P Collins Toronto Ont \$781,105, B Colman Downsview Ont \$40,000, M B Comisarow Vancouver BC \$123,000, Con Dev/Loisirs Montreal Que \$36,000, Con/Cdn/Ingenieur Ottawa Ont \$30,000, A R Conn Waterloo Ont \$29,040, G E Connell London Ont \$275,146, D W Conrath Waterloo Ont \$38,115, A P Contogouris Montreal Que \$33,351, B E Conway Ottawa Ont \$107,240, S A Cook Toronto Ont \$42,640, F Cooke Kingston Ont \$79,690, M A Copeland Ottawa Ont \$205,542, D E Cormack Toronto Ont \$41,019, E A Cossins Edmonton Alta \$69,878, J W Costerton Calgary Alta \$283,697, P Couillard Montreal Que \$25,410, M B Coukel Downsview Ont \$25,410, M Cowie Edmonton Alta \$115,000, J A Coxon Halifax NS \$45,533, F I M Craik Toronto Ont \$51,975, A M Crawford Toronto Ont \$27,760, R J Crawford Edmonton Alta \$384,000, J F S Crocker Halifax NS \$49,108, J H Crockett Hamilton Ont \$50,709, E D Crozier Burnaby BC \$30,320, I G Cszmadia Toronto Ont \$48,279, M Csgoro Ottawa Ont \$28,885, L L Cuddy Kingston Ont \$25,791, K Culik Waterloo Ont \$32,238, W R Cullen Vancouver BC \$56,595, B G Cumming Fredericton NB \$38,115, G L Cumming Edmonton Alta \$33,495, I G Currie Toronto Ont \$112,168, F L Curzon Vancouver BC \$179,025, R J Cushey Burnaby BC \$40,000, M S Cynader Halifax NS \$43,313, J Dainty Toronto Ont \$48,510, F W Dalby Vancouver BC \$91,420, J D Dale Edmonton Alta \$63,100, I G Dalla Lana Edmonton Alta \$26,877, R W Dalrymple Kingston Ont \$31,650, M B Danard Victoria BC \$30,000, B P

SCIENCE AND TECHNOLOGY—Continued

Dancik Edmonton Alta \$27,762, J M Daniels Toronto Ont \$46,120, Das Gupta Montreal Que \$41,059, W R Datars Hamilton Ont \$61,619, A J Dargulis Kingston Ont \$45,164, J G Daunt Kingston Ont \$58,870, S J Daunt Montreal Que \$79,093, A G Davenport London Ont \$665,124, F G Davey Downsview Ont \$152,801, M David Montreal Que \$36,209, D Davidson Hamilton Ont \$25,000, D M Davies Hamilton Ont \$34,500, H G Davies Fredericton NB \$63,950, R W Davies Calgary Alta \$32,340, W A Davis Edmonton Alta \$154,166, E J Davison Toronto Ont \$55,521, N E Davison Winnipeg Man \$28,000, D A Dawson Ottawa Ont \$28,885, G E Dawson Kingston Ont \$76,628, A W Day London Ont \$39,386, H I De Lasa London Ont \$112,522, J H De Leeuw Toronto Ont \$28,741, M C De Malherbe Ottawa Ont \$29,350, P De Mayo London Ont \$83,000, L De Poth Montreal Que \$105,284, J De la Noue Québec Que \$39,663, J M DeMan Guelph Ont \$109,451, M C Delfour Montreal Que \$54,957, G Delmas-Patterson Montreal Que \$29,076, S H Demers Montreal Que \$147,704, K E Denford Edmonton Alta \$31,795, D T Dennis Kingston Ont \$57,069, S C R Dennis London Ont \$27,622, J M Denomme Chicoutimi Que \$71,090, P H M Depommier Montreal Que \$698,000, J B Derbyshire Guelph Ont \$37,480, J F Derome Montreal Que \$25,410, P Deslongchamps Sherbrooke Que \$259,000, J E Desnoyers Sherbrooke Que \$118,705, S S Dessier Toronto Ont \$26,000, I W Devoe Montreal Que \$28,875, S B Dewan Toronto Ont \$97,659, J M Dewey Victoria BC \$26,250, S K Dey Saskatoon Sask \$79,489, B S Dhillon Ottawa Ont \$30,482, V Di Lollo Edmonton Alta \$34,500, T A Dick Winnipeg Man \$32,234, J I Dickson Montreal Que \$114,296, M J Dignam Toronto Ont \$479,041, W H Dilger Calgary Alta \$395,686, L M Dill Burnaby BC \$34,650, E Dimroth Chicoutimi Que \$85,000, G D Dixon Waterloo Ont \$30,086, P Dobos Guelph Ont \$29,222, J J Dodson Quebec Que \$30,000, P C Dodwell Kingston Ont \$59,400, E J Doedel Montreal Que \$47,620, C E Doige Saskatoon Sask \$27,143, M A Dokainish Hamilton Ont \$29,222, D H Dolphin Vancouver BC \$42,430, R W Donaldson Vancouver BC \$260,713, R Y Y Dong Brandon Man \$78,169, J C Donini Antigonish NS \$86,283, G Donnay Montreal Que \$37,000, R Dore Montreal Que \$260,000, H W Dossa Victoria BC \$50,963, Dotto/Schiff New Toronto Ont \$52,800, W J M Douglas Montreal Que \$35,400, J E Dove Toronto Ont \$62,381, A E Downe Kingston Ont \$43,197, R G H Downer Waterloo Ont \$32,220, J Downey Fredericton NB \$136,649, H G Downie Guelph Ont \$40,000, R W Doyle Halifax NS \$31,763, G W F Drake Windsor Ont \$34,038, J E Drake Windsor Ont \$38,115, T E Drake Toronto Ont \$119,000, H H Draper Guelph Ont \$40,300, A Dreimanis London Ont \$33,668, G Drouin Montreal Que \$240,707, M DuBow Montreal Que \$59,200, E Dubois Quebec Que \$65,585, H W Duckworth Winnipeg Man \$30,000, J D Duerksen Calgary Alta \$33,000, H Dugas Montreal Que \$25,410, W W Duley Downsview Ont \$87,903, F A L Dullien Waterloo Ont \$33,668, E B Dumbroff Waterloo Ont \$30,873, M J Dunbar Montreal Que \$25,410, J L Duncan Hamilton Ont \$30,492, J P Duncan Vancouver BC \$33,450, H B Dunford Edmonton Alta \$28,875, D J Dunlop Toronto Ont \$45,000, G Durocher Montreal Que \$109,642, T Durst Ottawa Ont \$42,735, H C Duthie Waterloo Ont \$64,858, G G S Dutton Vancouver BC \$26,565, J G Eales Winnipeg Man \$60,985, A J Earp St Catharines Ont \$57,430, A R Eastham Kingston Ont \$26,975, D R Eaton Hamilton Ont \$69,148, A D Edgar London Ont \$29,500, L V Edgington Guelph Ont \$35,000, J Edmonds Waterloo Ont \$32,079, J T Edward Montreal Que \$40,656, K W Edwards Ottawa Ont \$46,000, R N Edwards Toronto Ont \$27,000, P A Egelstaff Guelph Ont \$74,036, F W B Einstein Burnaby BC \$34,600, A Eisenberg Montreal Que \$41,927, M E A El-Hawary Halifax NS \$211,482, R P Elinson Toronto Ont \$27,500, R M Ellis Vancouver BC \$51,290, F Ellyn Edmonton Alta \$41,000, M I Elmasyr Waterloo Ont \$81,240, J D Embury Hamilton Ont \$209,811, W J Emery Vancouver BC \$207,517, W H Enright Toronto Ont \$25,040, T O S Ensitizers from pl Vancouver BC \$230,320, R M Epand Hamilton Ont

\$145,200, N Epstein Vancouver BC \$160,488, R J Etches Guelph Ont \$50,640, B Etkin Toronto Ont \$97,795, B C Eu Montreal Que \$32,340, L E Evans Winnipeg Man \$269,451, L J Evans Guelph Ont \$150,865, M E Evans Edmonton Alta \$30,030, R M Evans Winnipeg Man \$33,442, G T Ewan Kingston Ont \$30,450, P Eyre Guelph Ont \$44,468, T Z Fahidy Waterloo Ont \$31,127, F W Fairman Kingston Ont \$25,180, D D Falconer Ottawa Ont \$102,108, W B Falk Winnipeg Man \$32,000, A G Fallis St John's Nfld \$25,410, J B Falls Toronto Ont \$47,000, R H Farguhar Winnipeg Man \$38,887, R M Farguhar Toronto Ont \$34,368, H H Farrar Toronto Ont \$35,524, A P Farrell Sackville NB \$45,609, E Fawcett Toronto Ont \$145,199, W R Fawcett Guelph Ont \$88,075, P P Fazio Montreal Que \$27,000, R Fedosejevs Edmonton Alta \$64,736, K Feher Ottawa Ont \$222,796, D Feldman Montreal Que \$53,124, M B Fenton Ottawa Ont \$28,875, J C Fentress Halifax NS \$46,628, J C Fenwick Ottawa Ont \$25,988, G Ferguson Guelph Ont \$54,632, R B Ferguson Winnipeg Man \$26,681, J A Ferland Montreal Que \$27,940, C H Fernando Waterloo Ont \$25,000, M A Fernando Guelph Ont \$30,492, J D Fernie Toronto Ont \$149,681, C A Field Halifax NS \$60,275, J A Findlay Fredericton NB \$116,680, G Finn Moncton NB \$51,996, W D Finn Vancouver BC \$51,000, A Fischer Victoria BC \$25,410, D G Fisher Edmonton Alta \$89,386, H D Fisher Vancouver BC \$29,256, M P FitzGerald Waterloo Ont \$44,040, R C Flanagan Ottawa Ont \$52,800, M E L Fleet London Ont \$31,000, A Fleming Toronto Ont \$28,771, D G Fleming Vancouver BC \$62,000, S N Flengas Toronto Ont \$44,468, G L Fletcher St John's Nfld \$108,325, S Fliszar Montreal Que \$31,763, M A Florian Montreal Que \$80,273, A R Fontaine Victoria BC \$82,821, Fontaine Montreal Que \$51,271, D C Ford Hamilton Ont \$52,000, A Forer Downsview Ont \$56,000, W Forsberg Guelph Ont \$62,987, W Forst Quebec Que \$32,000, D F Forster Guelph Ont \$351,793, P A Forsyth London Ont \$83,000, J A Fortin Quebec Que \$45,000, R O Fournier Halifax NS \$134,705, L C Fowke Saskatoon Sask \$37,000, D B Fowler Saskatoon Sask \$66,100, B L Fox Montreal Que \$28,769, M Fragata Trois-Rivières Que \$94,610, A Franceur Chicoutimi Que \$29,410, M Franklin Windsor Ont \$120,044, D A S Fraser Toronto Ont \$28,885, R R Fraser Ottawa Ont \$307,340, J M J Frechet Ottawa Ont \$49,890, R C Frecker Toronto Ont \$32,460, D G Fredlund Saskatoon Sask \$70,764, B Freedman Halifax NS \$25,558, G R Freeman Edmonton Alta \$54,000, R A Freeze Vancouver BC \$39,270, H M French Ottawa Ont \$26,500, J B French Toronto Ont \$41,590, W G Friend Toronto Ont \$25,000, J D Friesen Toronto Ont \$88,000, E O Frind Waterloo Ont \$79,990, W R Frisken Downsview Ont \$339,700, P Fritz Waterloo Ont \$66,203, B J Frost Kingston Ont \$72,907, D C Frost Vancouver BC \$42,000, B J Fryer St John's Nfld \$73,314, M Fulton Halifax NS \$30,952, B L Funt Burnaby BC \$25,988, C A Fyfe Guelph Ont \$67,797, W S Fyfe London Ont \$64,000, T M Fyles Victoria BC \$110,167, Geo Phy/Quat Montreal Que \$26,000, M J Gagnon Chicoutimi Que \$43,200, B G Galf Hamilton Ont \$43,070, J F A Galiboux Quebec Que \$26,045, R F Ganders Vancouver BC \$32,340, J A F Gardner Vancouver BC \$57,590, N J Gardner Ottawa Ont \$33,869, G D Garland Toronto Ont \$25,791, C J R Garrett Halifax NS \$41,580, B K Garside Hamilton Ont \$99,540, E T Garside Halifax NS \$61,982, D E Gaskin Guelph Ont \$46,000, C L Gass Vancouver BC \$25,410, M A Gates Toronto Ont \$41,135, G M Gaucher Calgary Alta \$250,220, R Gauvin Montreal Que \$80,620, W H Gauvin Montreal Que \$27,316, D Gauvreau Quebec Que \$42,000, L Gedamu Calgary Alta \$41,992, K O Geddes Waterloo Ont \$25,040, J H Gee Winnipeg Man \$25,410, G H Geen Burnaby BC \$31,185, Gehr Montreal Que \$30,678, H D Geissinger Guelph Ont \$26,045, V Geist Calgary Alta \$30,000, D J W Geldart Halifax NS \$28,840, L Gelinas Montreal Que \$28,840, W M Gentleman Waterloo Ont \$36,960, N D Georganas Ottawa Ont \$53,604, J A George Waterloo Ont \$443,140, J C George Guelph Ont \$60,984, Geoscience Canada Toronto Ont \$30,000, J J Germda Saskatoon Sask \$28,540, M C L Gerry Vancouver BC

SCIENCE AND TECHNOLOGY—Continued

\$36,500, A Ghali Calgary Alta \$35,000, E L Ghali Quebec Que \$35,719, D Ghista Hamilton Ont \$35,000, A M Gibbins Guelph Ont \$66,042, S P Gibbs Montreal Que \$38,000, R J Gillespie Hamilton Ont \$153,000, C Gillott Saskatoon Sask \$47,519, J E Gillott Calgary Alta \$34,304, P C Gilmore Vancouver BC \$209,270, R R Gilpin Edmonton Alta \$31,185, G Gingras Montreal Que \$38,115, Y M Giroux Quebec Que \$222,169, J Gittins Toronto Ont \$61,045, A D Glass Vancouver BC \$43,185, I I Glass Toronto Ont \$99,925, B R Glick Waterloo Ont \$45,000, M Globus Waterloo Ont \$25,872, P G Glockner Calgary Alta \$32,500, W G Godfrey Sackville NB \$91,808, M Goldberg Ottawa Ont \$61,987, S Goldman Guelph Ont \$25,000, M A Goodale London Ont \$27,300, R H Gooding Edmonton Alta \$30,608, P R Gorham Edmonton Alta \$28,459, J M Gosline Vancouver BC \$25,410, C C Gottlieb Toronto Ont \$43,766, D I Gough Edmonton Alta \$98,800, C K Govind Toronto Ont \$37,500, J R Grace Vancouver BC \$142,835, W A G Graham Edmonton Alta \$50,000, A Granas Montreal Que \$31,437, E W Grandmaison Kingston Ont \$38,547, D R Grant Saskatoon Sask \$79,325, W F Grant Ste-Anne-de-Bellevue Que \$62,676, C G Gray Guelph Ont \$27,300, J T Gray Montreal Que \$47,900, W F Graydon Toronto Ont \$28,182, J E Greedan Hamilton Ont \$48,875, B R Green Vancouver BC \$35,000, H J Green Waterloo Ont \$48,439, B Greenwood Toronto Ont \$45,872, H J Greenwood Vancouver BC \$50,000, B C Gregory Quebec Que \$34,292, F Grein Fredericton NB \$26,681, P C Greiner Toronto Ont \$26,947, R I Greyson London Ont \$38,115, T A Grieglatti Vancouver BC \$61,201, B Grodzinski Guelph Ont \$70,288, M R Gross Burnaby BC \$30,000, W L Grovum Guelph Ont \$61,126, J E Gruzleski Montreal Que \$36,459, R Guardo Montreal Que \$141,584, A Guha Toronto Ont \$35,574, J E Guillet Toronto Ont \$76,230, R Guindon Ottawa Ont \$171,879, H Gush Vancouver BC \$55,085, L V Gusta Saskatoon Sask \$74,000, J P Guthrie London Ont \$57,000, R I L Guthrie Montreal Que \$145,810, R D Guy Halifax NS \$25,000, N F Haard St John's Nfld \$117,578, R C G Haas Waterloo Ont \$34,304, W G Habashi Montreal Que \$71,746, R Hackam Windsor Ont \$26,840, R L Haedrich St John's Nfld \$27,951, R R Haering Vancouver BC \$131,420, B K Hall Halifax NS \$41,291, J M Hall Halifax NS \$144,535, L D Hall Vancouver BC \$658,525, R Hall Guelph Ont \$30,492, F R Hallett Guelph Ont \$52,352, W L H Hallett Ottawa Ont \$26,560, J Ham Vancouver BC \$810,241, M A K Hamid Winnipeg Man \$34,500, A E Hamielec Hamilton Ont \$146,746, R E W Hancock Vancouver BC \$52,512, P T Handford London Ont \$37,280, S Hanessian Montreal Que \$122,500, R I C Hansell Toronto Ont \$38,115, E J Hardy Quebec Que \$67,675, W N Hardy Vancouver BC \$255,390, A A Harms Hamilton Ont \$35,000, D N Harpp Montreal Que \$60,906, G P Harris Hamilton Ont \$103,257, L Harris St John's Nfld \$158,689, W E Harris Hamilton Ont \$25,770, A G Harrison Toronto Ont \$54,000, A W Harrison Calgary Alta \$27,720, J P Harrison Kingston Ont \$30,260, L G Harrison Vancouver BC \$25,000, P J Harrison Vancouver BC \$57,070, G Harrower Thunder Bay Ont \$77,560, F D A Hartwick Victoria BC \$43,000, H H Harvey Toronto Ont \$50,462, P J Hastings Edmonton Alta \$27,951, A B Haurie Montreal Que \$27,951, E B Hawbolt Vancouver BC \$82,040, F C Hawthorne Winnipeg Man \$249,205, A E Hay St John's Nfld \$25,800, J E Hay Vancouver BC \$63,131, J F Hayes Montreal Que \$70,895, J F Hayes Ste-Anne-de-Bellevue Que \$47,881, S S Haykin Hamilton Ont \$653,909, R H Haynes Downsview Ont \$165,285, J S Hayward Victoria BC \$27,532, E L Heasell Waterloo Ont \$36,082, I B Heasht Downsview Ont \$56,235, M C Heath Toronto Ont \$54,538, Hebdo Science Montreal Que \$58,000, J Hebert Ottawa Ont \$85,000, P D N Hebert Windsor Ont \$68,205, F T Hedgcock Montreal Que \$40,423, A C Heidebrecht Hamilton Ont \$40,656, J A Hellebust Toronto Ont \$48,773, Helmstaedt Kingston Ont \$35,459, R N Henriksen Kingston Ont \$30,351, B R Henry Winnipeg Man \$212,209, J W Hepburn Waterloo Ont \$90,135, L G Hepler Lethbridge Alta \$40,656, J A Herman Quebec Que \$34,569, E J Hickin Burnaby BC \$54,099, V J Higgins Toronto

Ont \$34,650, O E Hileman Hamilton Ont \$41,903, D R Hill Calgary Alta \$31,127, P G Hill Vancouver BC \$27,143, C Hillaire-Marcel Montreal Que \$200,998, H Iraki Edmonton Alta \$39,000, R N Hiscott St John's Nfld \$197,334, A P Hitchcock Hamilton Ont \$37,193, V S Hoar Montreal Que \$63,250, L A Hobson Victoria BC \$36,758, P W Hochachka Vancouver BC \$124,012, Hoddinott Edmonton Alta \$27,903, J Hode Keyser Montreal Que \$72,500, R B Hodgetts Edmonton Alta \$30,030, W J R Hoefler Ottawa Ont \$119,436, D W Hoepfner Toronto Ont \$30,500, T W Hoffman Hamilton Ont \$28,586, J J Hogan Montreal Que \$44,300, D A Holden Waterloo Ont \$34,685, K G T Hollands Waterloo Ont \$70,823, D G Holm Vancouver BC \$25,410, J L Holmes Ottawa Ont \$70,315, R C Holt Toronto Ont \$49,966, B J Holub Guelph Ont \$73,244, B M Honda Burnaby BC \$30,000, W K Honig Halifax NS \$36,717, F C Hooper Toronto Ont \$27,000, G S Hope Calgary Alta \$25,900, P A Horgen Toronto Ont \$32,000, G Horlick Edmonton Alta \$70,055, V Hornof Ottawa Ont \$57,460, M Horowitz Edmonton Alta \$460,283, R N S Horspool Montreal Que \$180,288, A H Houston St Catharines Ont \$34,000, M E Houston Waterloo Ont \$48,765, H F Howden Ottawa Ont \$32,000, F Hron Edmonton Alta \$104,565, S E Hruddy Edmonton Alta \$31,976, C K Hruska Downsview Ont \$47,034, F E Hruska Winnipeg Man \$51,078, T R Hsu Winnipeg Man \$240,443, P M Huang Saskatoon Sask \$150,473, R Y M Huang Waterloo Ont \$33,300, R E Huber Calgary Alta \$41,291, J Hubert Montreal Que \$73,299, R R Hudgins Waterloo Ont \$72,720, G R Hudson Saskatoon Sask \$89,722, R J Hudson Edmonton Alta \$32,566, E Huebner Winnipeg Man \$49,825, P C Hughes Toronto Ont \$34,100, V A Hughes Kingston Ont \$35,000, A Huizer Calgary Alta \$33,740, T E Hull Toronto Ont \$46,200, J N P Hume Toronto Ont \$26,565, N P A Huner London Ont \$56,730, L A Hunt Guelph Ont \$63,372, R B Hunter Guelph Ont \$36,858, D A Huntley Halifax NS \$142,050, B G Hutchinson Waterloo Ont \$34,304, R W Hutchinson London Ont \$25,110, T C Hutchinson Toronto Ont \$117,058, S Huzinaga Edmonton Alta \$34,304, J B Hyne Calgary Alta \$132,923, H B N Hynes Waterloo Ont \$40,000, II Int Cong/Se Hamilton Ont \$25,000, INFOR Ottawa Ont \$26,000, C D Iannuzzo Downsview Ont \$50,908, R K Ibrahim Montreal Que \$29,165, D R Idler St John's Nfld \$396,832, K Izuka Toronto Ont \$30,000, I I Inculet London Ont \$64,670, W M Ingledew Saskatoon Sask \$92,710, R G Ingram Montreal Que \$114,455, K A Innanen Downsview Ont \$28,875, W E Inniss Waterloo Ont \$26,000, D F Irish Waterloo Ont \$70,965, M S Q Isaacs Vancouver BC \$28,665, Isgur Toronto Ont \$117,530, E E Ishiguro Victoria BC \$30,000, W Israel Edmonton Alta \$33,480, V N Iyer Ottawa Ont \$110,127, P W Jacobs London Ont \$55,663, B R James Vancouver BC \$72,175, N P James St John's Nfld \$30,174, W James Hamilton Ont \$27,000, J C Jamieson Winnipeg Man \$33,495, K S Jammu Charlottetown PEI \$41,677, Jana Saskatoon Sask \$65,630, S Jandl Sherbrooke Que \$118,034, E G Janzen Guelph Ont \$309,304, E Jay Fredericton NB \$149,934, F T Jay Winnipeg Man \$25,000, R L Jefferies Toronto Ont \$25,517, C Jeffrey Moncton NB \$75,000, D J A Jenkins Toronto Ont \$112,100, H M Jenkins Hamilton Ont \$39,963, M A G Jenkins Kingston Ont \$75,315, M H Jericho Halifax NS \$69,186, R E Jervis Toronto Ont \$82,835, J C Jofriet Guelph Ont \$58,326, P H Johansen Kingston Ont \$51,200, D A Johnson Ottawa Ont \$75,600, R R Johnson Vancouver BC \$130,000, C D Johnston Calgary Alta \$49,135, D Johnston Montreal Que \$399,533, C R Jolicœur Sherbrooke Que \$154,193, P A Jolliffe Vancouver BC \$37,287, J J Jonas Montreal Que \$43,091, D R Jones Vancouver BC \$93,000, F W Jones Edmonton Alta \$70,000, G Jones Vancouver BC \$376,229, G A Jones Saskatoon Sask \$88,302, J B Jones Toronto Ont \$64,245, S M Jones Guelph Ont \$37,727, W E Jones Halifax NS \$59,857, R B Jordan Edmonton Alta \$33,495, K W Joy Ottawa Ont \$30,030, J W Jury Peterborough Ont \$48,000, G Just Montreal Que \$55,902, E Kafer Montreal Que \$70,826, P K Kaiser Downsview Ont \$34,650, J Kalif Montreal Que \$49,000, S Kaliaquine Quebec Que \$984,661, M R Kamal Montreal Que

SCIENCE AND TECHNOLOGY—Continued

\$35,112, T Kameda Burnaby BC \$73,726, J W Kamphuis Kingston Ont \$144,081, E R Kanasewich Edmonton Alta \$47,009, L W Kannenberg Guelph Ont \$79,000, K C Kao Winnipeg Man \$42,885, J G Kaplan Edmonton Alta \$50,000, M Kapoor Calgary Alta \$25,410, R E Kapral Toronto Ont \$41,417, F W Karasek Waterloo Ont \$288,218, G A Karim Calgary Alta \$69,687, G Karl Guelph Ont \$29,952, K J Kasha Guelph Ont \$181,340, M Kates Ottawa Ont \$38,115, M Katz Downsview Ont \$50,000, B D Kay Guelph Ont \$131,945, W W Kay Victoria BC \$62,808, J A Keast Kingston Ont \$34,000, R A B Keates Guelph Ont \$42,696, P Kebarle Edmonton Alta \$68,607, J F Keffer Toronto Ont \$60,332, W B Kendrick Waterloo Ont \$121,636, J B P Kennedy Windsor Ont \$39,762, T J Kennett Hamilton Ont \$48,510, G A Kenney-Wallace Toronto Ont \$149,281, D T Kenny Vancouver BC \$651,783, H W Kerr Waterloo Ont \$29,100, R Kerrich London Ont \$175,355, K A Kershaw Hamilton Ont \$141,288, D K M Kevan Ste-Anne-de-Bellevue Que \$44,468, R A Khan St John's Nfld \$48,302, G M Kidder London Ont \$44,000, H Kiefe St John's Nfld \$109,825, W C Kimmins Halifax NS \$26,000, D Kimura London Ont \$49,665, G J King Guelph Ont \$61,962, G W King Hamilton Ont \$46,000, J King Saskatoon Sask \$63,456, J F King London Ont \$37,000, J S G Kirkaldy Hamilton Ont \$40,021, P Kitching Edmonton Alta \$362,000, W D Kitts Vancouver BC \$41,927, R H Kluger Toronto Ont \$25,410, R Knoechel St John's Nfld \$49,114, D R Knott Saskatoon Sask \$66,000, R Knowles Ste-Anne-de-Bellevue Que \$30,492, E J Knystautas Quebec Que \$40,364, J A R Koehler Saskatoon Sask \$107,869, R A Koehler Downsview Ont \$30,430, R Kok Montreal Que \$25,500, P A Kolers Toronto Ont \$50,820, J A Koningstein Ottawa Ont \$104,863, F Konopasek Winnipeg Man \$52,580, R G Korteling Burnaby BC \$133,114, J A Koslow Halifax NS \$74,673, G Kotovych Edmonton Alta \$85,550, D L Kramer Montreal Que \$27,500, J R Kramer Hamilton Ont \$56,599, B Kratochvil Edmonton Alta \$25,410, H H Krause Fredericton NB \$28,453, L Krause Windsor Ont \$106,872, M O Krause Fredericton NB \$49,000, C J Krebs Vancouver BC \$123,345, T H Krepeck Montreal Que \$50,478, A J Kresge Toronto Ont \$74,925, D Kretschmer Quebec Que \$44,971, R Kretz Ottawa Ont \$62,035, C R Krishnamurti Vancouver BC \$97,029, L Kristjansson Saskatoon Sask \$232,904, T E Krogh Toronto Ont \$285,825, P P Kronberg Toronto Ont \$51,975, A M Kropinski Kingston Ont \$89,205, H R Krouse Calgary Alta \$71,725, Z Kucerovsky London Ont \$32,405, J A Kuehner Hamilton Ont \$750,000, J Kuji Lethbridge Alta \$27,443, D J Kushner Ottawa Ont \$84,300, J P Kutney Vancouver BC \$195,538, J C T Kwak Halifax NS \$63,218, C C K Kwok Montreal Que \$40,021, L L'Ecuier Montreal Que \$50,000, P La Rochelle Quebec Que \$36,000, F S Labella Winnipeg Man \$44,840, M A Lachance London Ont \$37,715, A H Lachlan Burnaby BC \$29,433, P Lacoste Montreal Que \$221,141, B Ladanyi Montreal Que \$42,244, J G Lafontaine Quebec Que \$395,188, W G Laidlaw Calgary Alta \$29,222, K J Laidler Ottawa Ont \$25,000, J E Laing Guelph Ont \$77,465, J Lajoie Montreal Que \$27,500, M Lalonde Quebec Que \$52,972, C W H Lam Montreal Que \$46,464, H C S Lam Montreal Que \$29,971, J Lambek Montreal Que \$26,639, P S J Lambert Edmonton Alta \$36,000, P Lancaster Calgary Alta \$31,844, J D Landstreet London Ont \$44,500, P A Lane Halifax NS \$46,208, C H Langford Montreal Que \$101,805, G Laporte Montreal Que \$25,000, R Laprade Montreal Que \$29,800, P A Larkin Vancouver BC \$129,115, D W Larson Guelph Ont \$150,013, E N Larter Winnipeg Man \$70,656, W M Last Winnipeg Man \$46,854, P Laurin Trois-Rivières Que \$161,235, D M Lavigne Guelph Ont \$27,000, B Lavigueur Montreal Que \$131,895, L M Lavkulich Vancouver BC \$102,300, F C P Law Burnaby BC \$51,566, M A R Le Blanc Ottawa Ont \$39,957, P H Le Blond Vancouver BC \$59,218, I Le May Saskatoon Sask \$33,668, R J Le Roy Waterloo Ont \$350,100, J F Leatherland Guelph Ont \$27,500, R M Leblanc Trois-Rivières Que \$134,927, M J Lechowicz Montreal Que \$67,567, A Leduy Quebec Que \$59,715, A Lee Hamilton Ont \$367,017, C C Lee Saskatoon Sask \$34,000, D G Lee Regina

Sask \$27,951, J H S Lee Montreal Que \$44,300, J K P Lee Montreal Que \$867,600, M Lee Vancouver BC \$40,305, M J G Lee Toronto Ont \$91,587, P E Lee Ottawa Ont \$29,222, Y Lee Ottawa Ont \$25,988, R M Lees Fredericton NB \$25,550, L Legendre Quebec Que \$62,728, W C Leggett Montreal Que \$130,265, P Legzdins Vancouver BC \$104,703, H H E Leipholz Waterloo Ont \$33,033, H B Lejonn Winnipeg Man \$53,361, R U Lemieux Edmonton Alta \$130,000, R E Lemon Montreal Que \$30,000, R Lenkinski Guelph Ont \$49,080, A C Lenz London Ont \$30,030, A Leon-Garcia Toronto Ont \$52,644, J R Lepore Waterloo Ont \$41,170, F Lepore Montreal Que \$25,000, J Lessard Sherbrooke Que \$59,284, L Lessard Montreal Que \$46,000, C Lessman Antigonish NS \$37,000, J Letourneux Montreal Que \$27,250, A B P Lever Downsview Ont \$224,960, M D Levine Montreal Que \$394,565, R L Levine Montreal Que \$41,810, J E Lewis Montreal Que \$31,683, C C Leznoff Downsview Ont \$328,343, J Lielmezs Vancouver BC \$38,500, S Lin Montreal Que \$82,646, N C Lind Waterloo Ont \$47,000, C C Lindsey Vancouver BC \$45,045, S W Link Hamilton Ont \$42,371, R List Toronto Ont \$162,931, A E Litherland Toronto Ont \$290,450, J G Little Downsview Ont \$28,875, J L Littlepage Victoria BC \$85,300, H J Liu Edmonton Alta \$27,951, R A Liversage Toronto Ont \$40,892, E J Llewellyn Saskatoon Sask \$39,000, K V Lo Vancouver BC \$70,580, K Y Lo London Ont \$42,244, C J L Lock Hamilton Ont \$25,410, M Locke London Ont \$40,656, V M Loloro Halifax NS \$35,000, J N A Lott Hamilton Ont \$181,926, K E Loudon Halifax NS \$106,680, L E Lowe Vancouver BC \$26,125, J W Lownd Edmonton Alta \$40,425, B C K Lu Guelph Ont \$39,386, B C Y Lu Ottawa Ont \$49,400, W K Lu Hamilton Ont \$38,000, D A Ludwig Vancouver BC \$121,299, E M K Lu London Ont \$55,309, W S Luk Burnaby BC \$49,766, G J Luste Toronto Ont \$313,000, F Lustman Montreal Que \$44,247, R Luus Toronto Ont \$32,800, D T Lynch Edmonton Alta \$52,700, R A MacArthur Winnipeg Man \$25,170, J J MacDonald Antigonish NS \$100,000, J R MacDonald Guelph Ont \$33,276, G H MacEwen Kingston Ont \$114,558, J G MacGregor Edmonton Alta \$53,000, I K MacKenzie Guelph Ont \$38,843, G A MacKinnon Antigonish NS \$60,448, D B MacLean Hamilton Ont \$48,000, G MacLean Sackville NB \$48,626, R A MacLeod Ste-Anne-de-Bellevue Que \$51,000, I B MacNeill London Ont \$132,040, R H MacPhie Waterloo Ont \$31,070, T H MacRae Halifax NS \$57,765, I Macdonald Downsview Ont \$159,454, J Machin Toronto Ont \$49,734, J P M Mackauer Burnaby BC \$50,088, A Mackay Halifax NS \$200,889, J R Mackay Vancouver BC \$33,050, G L Mackie Guelph Ont \$52,190, G O Mackie Victoria BC \$80,300, A K Mackworth Vancouver BC \$38,115, G A MacLachlan Montreal Que \$121,799, I A Macleod Kingston Ont \$129,032, B Madsen Vancouver BC \$31,763, M J Magazine Waterloo Ont \$26,681, N Magenat-Thalmann Montreal Que \$55,713, J Majithia Guelph Ont \$31,540, S Mak Hamilton Ont \$49,000, Makkai Montreal Que \$31,079, M A Malcolm Waterloo Ont \$232,688, S K Malhotra Edmonton Alta \$28,875, O P Malik Calgary Alta \$27,300, D W Malloch Toronto Ont \$47,100, J G Malpas St John's Nfld \$28,506, B L Mamet Montreal Que \$35,810, F D Manchester Toronto Ont \$114,185, R S J Manley Montreal Que \$30,030, R S Mann Ottawa Ont \$27,720, E G Manning Waterloo Ont \$107,529, M Manocha St Catharines Ont \$25,000, A H Manson Saskatoon Sask \$71,752, J P Manzagol Montreal Que \$163,202, B E March Vancouver BC \$86,468, A Margaritis London Ont \$49,825, B Margolis Montreal Que \$38,115, J W Mark Waterloo Ont \$176,553, A Marks Toronto Ont \$33,000, P Marmet Quebec Que \$55,000, R R Marguardt Winnipeg Man \$40,833, W S Marshall Antigonish NS \$42,964, T A Marsland Edmonton Alta \$88,235, J G Martel Quebec Que \$304,387, G W Martin Fredericton NB \$29,626, H R Martin Waterloo Ont \$47,152, P G Martin Toronto Ont \$33,033, R F Martin Montreal Que \$28,000, Y Martin Sherbrooke Que \$121,929, J M Martin-Sanchez Edmonton Alta \$56,230, I P Martini Guelph Ont \$31,368, G R Mason Victoria BC \$145,000, L G Mason Quebec Que \$75,086, S G Mason Montreal Que

SCIENCE AND TECHNOLOGY—Continued

\$35,000, S E Masry Fredericton NB \$56,170, R Masse Quebec Que \$63,000, Y Masui Toronto Ont \$30,492, A T Matheson Victoria BC \$276,214, J F Mathews Saskatoon Sask \$37,887, R M Mathur Winnipeg Man \$62,179, D J Maurer Hamilton Ont \$26,553, A D May Toronto Ont \$42,500, C I Mayfield Waterloo Ont \$68,599, A McAuley Victoria BC \$29,500, D R McCalla Hamilton Ont \$116,324, E L McCandless Hamilton Ont \$32,000, S B McCann Hamilton Ont \$34,500, J H McCaughey Kingston Ont \$27,585, R A McClelland Toronto Ont \$36,410, P E D McClung Edmonton Alta \$25,000, J W McConkey Windsor Ont \$66,670, J C McConnell Downsview Ont \$81,093, J A McCorquodale Windsor Ont \$25,410, F R W McCourt Waterloo Ont \$26,500, M E McCully Ottawa Ont \$43,500, C A McDowell Vancouver BC \$40,000, D J McEwen Saskatoon Sask \$107,870, B R McGarvey Windsor Ont \$38,115, M J McGlinchey Hamilton Ont \$27,500, J W McGowan London Ont \$53,453, J M McIntosh Windsor Ont \$25,410, J S C McKee Winnipeg Man \$685,667, B A McKeown Burnaby BC \$27,720, R B McKercher Saskatoon Sask \$96,180, B B McKersie Guelph Ont \$53,630, D M McKinnon Winnipeg Man \$35,430, E McKyes Ste-Anne-de-Bellevue Que \$63,898, P J McLane Kingston Ont \$109,996, I A McLaren Halifax NS \$32,000, W McLatchie Kingston Ont \$513,100, A McLean Toronto Ont \$31,127, B R McMahon Calgary Alta \$47,798, T B McMahon Fredericton NB \$150,410, J N McNeill Quebec Que \$88,687, J McNeill Ottawa Ont \$41,000, R H McNeill Hamilton Ont \$30,312, D J McQueen Downsview Ont \$38,093, E P Meagher Vancouver BC \$25,410, D F Measday Vancouver BC \$55,700, R M Measures Toronto Ont \$109,230, W J E Meath London Ont \$35,805, J A Meech Kingston Ont \$32,360, E Meerovitch Ste-Anne-de-Bellevue Que \$77,574, P Meincke Charlottetown PEI \$70,654, A Mellors Guelph Ont \$71,411, R Melzac Montreal Que \$72,927, N S Mendelsohn Winnipeg Man \$29,373, E Menipaz Ottawa Ont \$81,740, Z Merali Ottawa Ont \$42,835, A J Merer Vancouver BC \$59,500, R F Mereu London Ont \$39,270, T H Merrett Montreal Que \$48,756, I P Methven Fredericton NB \$45,000, D F Mettrick Toronto Ont \$65,000, J Meyer Vancouver BC \$172,513, G C Meyerhof Halifax NS \$40,000, P G Mezey Saskatoon Sask \$29,500, A D Miall Toronto Ont \$130,495, G J Michaud Montreal Que \$50,500, B Michel Quebec Que \$143,190, M M Micko Edmonton Alta \$29,200, G V Middleton Hamilton Ont \$32,500, J S Miller London Ont \$28,875, J M Miller St Catharines Ont \$48,110, J R Miller Downsview Ont \$73,700, M H Miller Guelph Ont \$118,586, R C Miller Vancouver BC \$151,105, L P Milligan Edmonton Alta \$89,386, B M Millman Guelph Ont \$64,000, P M Milner Montreal Que \$44,468, S Mirza Montreal Que \$63,181, A Mitchell Vancouver BC \$40,887, D E Mitchell Halifax NS \$53,107, G F Mitchell Halifax NS \$27,951, K A R Mitchell Vancouver BC \$26,000, R H Mitchell Victoria BC \$33,000, R H Mitchell Thunder Bay Ont \$30,797, S W Mochnacki Toronto Ont \$100,358, V J Modi Vancouver BC \$57,359, P B Moens Downsview Ont \$47,000, A F J Moffat Montreal Que \$28,875, J B Moffat Waterloo Ont \$64,215, J W Moffat Toronto Ont \$38,204, G J Mogenson London Ont \$54,285, J Molgaard St John's Nfld \$53,707, S Monaco Montreal Que \$58,000, T Money Vancouver BC \$34,939, R D Montgomerie Kingston Ont \$31,410, M Moo-Young Waterloo Ont \$115,496, T W Moon Ottawa Ont \$98,630, R M Moore Halifax NS \$44,751, E T Moran Guelph Ont \$35,900, N Moray Toronto Ont \$34,000, A V Morgan Waterloo Ont \$27,551, N R Morgenstern Edmonton Alta \$60,060, S D Morgera Montreal Que \$44,020, J A Morisset Sherbrooke Que \$63,821, S Morissette Sherbrooke Que \$135,663, A H Morrish Winnipeg Man \$151,361, J A Morrison Hamilton Ont \$156,878, J B Morrison Burnaby BC \$181,389, S R Morrison Burnaby BC \$154,000, B A Morrow Ottawa Ont \$55,328, M Moscovitch Toronto Ont \$25,283, M Moskovits Toronto Ont \$37,500, H T Moutfah Kingston Ont \$54,843, B Moulain Quebec Que \$29,266, E W Mountjoy Montreal Que \$30,000, D N Mowat Guelph Ont \$35,000, N Mrosovsky Toronto Ont \$48,500, D B Muggenridge St John's Nfld \$164,550, W B Muir Montreal Que

\$263,414, W E Muir Winnipeg Man \$110,790, B B Mukherjee Montreal Que \$44,855, R C Mullin Waterloo Ont \$29,374, J I Munro Waterloo Ont \$29,453, B B Murdoch Toronto Ont \$50,566, B D Murphy Saskatoon Sask \$63,474, P Murphy Edmonton Alta \$100,000, D P Murr Guelph Ont \$29,928, D W Murray Edmonton Alta \$25,410, E D Murray Winnipeg Man \$58,285, J H Myers Vancouver BC \$31,763, J Mylopoulos Toronto Ont \$29,453, L A Mysak Vancouver BC \$84,413, J S Nadeau Vancouver BC \$25,295, A Naimark Winnipeg Man \$251,194, K K Nair Burnaby BC \$56,029, S Nakai Vancouver BC \$80,000, J J Naldrett Toronto Ont \$95,432, C Nalewajko Toronto Ont \$53,156, J J Narraway Fredericton NB \$38,312, D Nash Edmonton Alta \$32,340, Naturaliste Cdn Quebec Que \$31,000, D A Naylor Lethbridge Alta \$25,869, J M Naylor Saskatoon Sask \$43,000, R N Nazar Guelph Ont \$61,000, K W Neale Sherbrooke Que \$47,000, J M Neelin Ottawa Ont \$28,875, R A Neemeh Montreal Que \$74,450, G C Neilson Edmonton Alta \$250,000, D E Nelson Burnaby BC \$81,842, H Netsch Quebec Que \$27,299, A W Neumann Toronto Ont \$45,103, M M Newborn Montreal Que \$34,269, G Newkirk Halifax NS \$68,000, B G Newman Montreal Que \$30,030, E B S Newman Montreal Que \$34,650, C Nicholl Lennoxville Que \$31,068, D M Nicholls Downsview Ont \$46,027, P Nicholls St Catharines Ont \$58,000, R W Nicholls Downsview Ont \$135,148, P S Nicholson Hamilton Ont \$46,918, E Nieboer Montreal Ont \$64,233, P Niessen Waterloo Ont \$28,875, P N Nikiforuk Saskatoon Sask \$53,300, E G Nisbet Saskatoon Sask \$38,000, D F Niven Ste-Anne-de-Bellevue Que \$27,335, Y Nogami Hamilton Ont \$30,810, R A Nolan St John's Nfld \$84,944, V J Nordin Toronto Ont \$77,480, G Norris Toronto Ont \$199,068, T G Northcote Vancouver BC \$40,904, D O Northwood Windsor Ont \$32,192, M Novak London Ont \$43,005, S C Nyburg Toronto Ont \$45,738, J O'Brien Montreal Que \$119,884, P J O'Brien St John's Nfld \$48,510, R N O'Brien Victoria BC \$27,720, D H O'Day Toronto Ont \$28,875, K F O'Driscoll Waterloo Ont \$54,800, D O'Shaughnessy Quebec Que \$60,524, B A Oaks Hamilton Ont \$43,197, J Odgers Quebec Que \$28,270, A C Oehlischlager Burnaby BC \$146,600, A A Offenberger Edmonton Alta \$271,065, K K Ogilvie Montreal Que \$141,932, T R Oke Vancouver BC \$31,635, D W Oldenburg Vancouver BC \$26,565, K B Oldham Peterborough Ont \$34,650, A Olin Victoria BC \$29,500, M D Olson Vancouver BC \$30,492, H Ono Downsview Ont \$29,000, B T Ooi Montreal Que \$26,045, P H Oosthuizen Kingston Ont \$33,668, I Orchard Toronto Ont \$38,670, L Orlici London Ont \$33,000, D P Ormrod Guelph Ont \$94,670, T A Osborn Winnipeg Man \$36,654, M O M Osman Montreal Que \$33,033, G L Ostiguy Montreal Que \$30,846, N S Ostlund Waterloo Ont \$55,455, Y B Ouellet Quebec Que \$102,152, J N Owens Victoria BC \$39,000, I Ozier Vancouver BC \$39,436, G A Ozin Toronto Ont \$303,424, K L Ozmon Halifax NS \$52,737, H Pepin Quebec Que \$306,338, N L Paddock Vancouver BC \$25,000, C H Pai Calgary Alta \$25,000, M P Paidoussis Montreal Que \$77,056, C C Paige Montreal Que \$31,735, A U Paivao London Ont \$58,700, J Paldus Waterloo Ont \$38,724, D Pallotta Quebec Que \$30,492, W M Palmer Winnipeg Man \$85,390, R M Palmour Montreal Que \$25,000, J E Paloheimo Toronto Ont \$31,000, B A Pappas Ottawa Ont \$44,999, J G Paquet Quebec Que \$211,761, M A Paradis Quebec Que \$35,500, D Parkinson Calgary Alta \$128,221, G V Parkinson Vancouver BC \$34,300, R R Parsons Vancouver BC \$150,695, T R Parsons Vancouver BC \$54,500, W R Paskievici Montreal Que \$36,883, J Passmore Fredericton NB \$31,000, J J Pasternak Waterloo Ont \$34,304, S Pasupathy Toronto Ont \$47,457, P M Patel Montreal Que \$70,800, D G Patriquin Halifax NS \$34,650, D D Patterson Montreal Que \$156,803, D A L Paul Toronto Ont \$34,964, K V Paulson Saskatoon Sask \$72,200, V Pavilanis Laval-des-Rapides Que \$48,780, S Pawluk Edmonton Alta \$37,400, S Payette Quebec Que \$93,453, N C Payne London Ont \$25,410, R E Pearlman Downsview Ont \$131,695, T W Pearson Victoria BC \$51,990, G Pedersen Burnaby BC \$144,046 D C T Bai Waterloo Ont

SCIENCE AND TECHNOLOGY—Continued

\$26,565, W R Peltier Toronto Ont \$44,468, A D Pelton Montreal Que \$50,200, S R Penstone Kingston Ont \$75,000, L E Peppard Kingston Ont \$94,581, P W Percival Burnaby BC \$29,000, J R C Perkin Wolfville NS \$104,681, H J Perkins Brandon Man \$33,776, A M Perks Vancouver BC \$30,322, A S Perlin Montreal Que \$78,900, C O Person Vancouver BC \$45,000, H E Petch Victoria BC \$123,617, R E Peter Edmonton Alta \$88,554, P M Peterman Burnaby BC \$25,410, E Peters Vancouver BC \$132,210, R H Peters Montreal Que \$39,000, E R Petersen Kingston Ont \$28,200, C A Peterson Waterloo Ont \$35,582, E L Peterson Montreal Que \$31,045, R L Peterson Guelph Ont \$64,021, T L Petit Toronto Ont \$35,693, M L Petras Windsor Ont \$27,951, M Pezolet Quebec Que \$116,497, L C Phan Chicoutimi Que \$117,427, R P Pharis Calgary Alta \$165,828, A G Phillips Vancouver BC \$41,799, C R Phillips Toronto Ont \$49,100, G D Phillips Winnipeg Man \$29,000, J E Phillips Vancouver BC \$68,000, R J Pick Waterloo Ont \$53,225, J C Picot Fredericton NB \$57,008, E Piers Vancouver BC \$67,510, T Pietrzykowski Wolfville NS \$52,529, M R Piggott Toronto Ont \$111,123, D T N Pily Windsor Ont \$34,811, K L Pinder Vancouver BC \$67,693, J T Pindera Waterloo Ont \$52,316, D A H Pink Antigonish NS \$46,300, E H Pinnington Edmonton Alta \$27,026, C Pinsky Winnipeg Man \$33,630, M M Pintar Waterloo Ont \$42,900, G L Plaa Montreal Que \$67,260, J R Platt Hamilton Ont \$43,863, R C Plowright Toronto Ont \$40,000, R B Podesta London Ont \$29,000, A J Poci Toronto Ont \$39,500, G G Poirier Sherbrooke Que \$94,462, J C Polanyi Toronto Ont \$130,000, V A Pollak Saskatoon Sask \$43,877, B H Pomeranz Toronto Ont \$49,088, G S Pond Vancouver BC \$70,500, B S Pons Edmonton Alta \$28,000, R J Poole Montreal Que \$47,214, N Poppewell Winnipeg Man \$283,401, J Powell Toronto Ont \$130,033, W D Powrie Vancouver BC \$64,716, R K Prange Truro NS \$38,405, J D Prentice Toronto Ont \$163,000, M A Preston Saskatoon Sask \$29,222, W V Prestwich Hamilton Ont \$50,391, R H Prince Downsview Ont \$33,647, G Pritchard Calgary Alta \$29,500, H O Pritchard Downsview Ont \$59,714, R E Prud'homme Quebec Que \$38,245, M Ptitio Trois-Rivieres Que \$45,598, J R Pudephatt London Ont \$333,437, R E Pugh Toronto Ont \$885,600, D L Pulfrey Vancouver BC \$42,531, G R Purdy Hamilton Ont \$75,895, W C Purdy Montreal Que \$34,650, Quebec Science Ste-Foy Que \$87,500, R M Quigley London Ont \$70,857, D L Rabenstein Edmonton Alta \$75,000, R J Racine Hamilton Ont \$69,700, G J Raczy Winnipeg Man \$64,795, J I Raeside Guelph Ont \$60,030, V G S Raghavan Ste-Anne-de-Bellevue Que \$32,050, J E Rahe Burnaby BC \$28,840, Rahimtula St John's Nfld \$56,050, G D Rathbly Waterloo Ont \$28,586, Rajaratnam Edmonton Alta \$32,918, A S Ramamurthy Montreal Que \$27,008, B Ramaswami Toronto Ont \$148,576, R P Rand St Catharines Ont \$113,082, D J Randall Vancouver BC \$104,109, J N K Rao Ottawa Ont \$32,296, W H Rapson Toronto Ont \$63,525, G P Raymond Kingston Ont \$31,000, R G Redwood Montreal Que \$25,988, J K Reed Toronto Ont \$46,050, T E Reed Toronto Ont \$26,045, C E Rees Hamilton Ont \$28,200, J Reeve Waterloo Ont \$30,200, L W Reeves Waterloo Ont \$61,870, D M Regan Halifax NS \$53,700, H A Regier Toronto Ont \$32,000, L J Reha-Krantz Edmonton Alta \$53,375, D M Reid Calgary Alta \$41,580, J Reid Hamilton Ont \$69,627, L D Reid Toronto Ont \$207,713, E Reinbergs Guelph Ont \$29,222, G L Rempel Waterloo Ont \$61,630, D A Rennie Saskatoon Sask \$33,000, S H Revusky St John's Nfld \$36,082, W F Reynolds Toronto Ont \$31,763, H S Ribner Toronto Ont \$39,386, P J H Richard Montreal Que \$28,000, M F Richardson St Catharines Ont \$71,700, K E Rieckhoff Burnaby BC \$42,670, M A J Rigaud Montreal Que \$86,234, F Rigler Montreal Que \$54,632, V Ristic Toronto Ont \$37,541, J C Ritchie Toronto Ont \$57,838, C J S Rivers St John's Nfld \$26,690, A R Robblee Edmonton Alta \$26,000, A G Roberge Quebec Que \$57,221, L P Robertson Victoria BC \$33,668, R J Robertson Kingston Ont \$31,763, R M Robertson Montreal Que \$30,754, M J Robins Edmonton Alta \$86,428, C W Robinson Waterloo Ont \$54,500,

D B Robinson Edmonton Alta \$38,500, G G C Robinson Winnipeg Man \$50,440, P T Robinson Halifax NS \$371,000, R S Roche Calgary Alta \$25,000, M G Rochester St John's Nfld \$29,700, J C Roder Kingston Ont \$81,000, C M Rodkiewicz Edmonton Alta \$26,045, R G A Rodrigo Waterloo Ont \$27,500, P L Roeder Kingston Ont \$26,565, R C Roeder Toronto Ont \$26,565, D A Roff Montreal Que \$38,387, J C Roff Guelph Ont \$30,000, K Rohan Sherbrooke Que \$31,395, G B Rollman London Ont \$26,000, C D Rollo Hamilton Ont \$37,134, K Rona Guelph Ont \$39,530, M R Rose Halifax NS \$56,945, M P Rosin Vancouver BC \$40,000, S D Rosner London Ont \$40,393, J Rossant St Catharines Ont \$49,065, G Rostoker Edmonton Alta \$83,193, K H Rothfelds Toronto Ont \$38,115, D J Roulston Waterloo Ont \$60,979, G F Round Hamilton Ont \$46,789, W R Rouse Hamilton Ont \$52,465, J M Rousseau Montreal Que \$36,200, D J Rowe Toronto Ont \$35,850, C Roy Sherbrooke Que \$132,761, D Roy Quebec Que \$86,320, G Roy Edmonton Alta \$148,525, J C Roy Quebec Que \$31,021, R Roy Quebec Que \$45,550, Royal Soc/Canada Ottawa Ont \$97,000, L J Rubin Toronto Ont \$76,445, A Rudin Waterloo Ont \$39,732, M A Russell Edmonton Alta \$31,185, R D Russell Vancouver BC \$91,000, D M Ruthven Fredericton NB \$41,600, N W Rutter Edmonton Alta \$30,608, D E Ryan Halifax NS \$103,960, D G Ryan Montreal Que \$201,000, SCITEC Ottawa Ont \$43,000, S H Safe Guelph Ont \$71,400, S Saimoto Kingston Ont \$46,190, D R Salahub Montreal Que \$26,700, C A T Salama Toronto Ont \$281,238, M Salcudean Ottawa Ont \$30,150, A S M Saleuddin Downsview Ont \$35,574, M R Samoiloff Winnipeg Man \$45,522, J C Samson Edmonton Alta \$25,005, W M Samuel Edmonton Alta \$26,565, K E Sanderson Calgary Alta \$68,000, C Sandorfy Montreal Que \$66,455, Sankar Montreal Que \$109,850, T S Sankar Montreal Que \$30,900, D Sankoff Montreal Que \$73,495, W A Sarjeant Saskatoon Sask \$28,000, E K Sauer Saskatoon Sask \$52,300, W C Sauer Edmonton Alta \$41,400, J K Saunders Sherbrooke Que \$26,681, S B Savage Montreal Que \$29,300, L Savie Quebec Que \$49,960, M Sayer Kingston Ont \$29,170, T P Schaefer Winnipeg Man \$319,820, J R Scheffer Vancouver BC \$28,500, P F Schenk Halifax NS \$101,470, J A Schey Waterloo Ont \$28,875, H B Schiefer Saskatoon Sask \$165,413, H I Schiff Downsview Ont \$40,425, P Schleidermann Calgary Alta \$53,500, M Schlesinger Windsor Ont \$102,942, H H Schloessin London Ont \$32,398, M H Schneider Fredericton NB \$31,625, H P Schreiber Montreal Que \$150,608, G J Schrobilgen Hamilton Ont \$31,005, J Schroeder Waterloo Ont \$33,033, H P Schwarz Hamilton Ont \$36,209, F W Schwartz Edmonton Alta \$25,988, O Schwelb Montreal Que \$84,765, G Scoles Waterloo Ont \$57,173, B N Scott Fredericton NB \$56,504, S D Scott Toronto Ont \$41,633, W B Scott Toronto Ont \$211,593, G G E Scudder Vancouver BC \$117,680, W D Seabrook Fredericton NB \$131,607, R Seagull Ottawa Ont \$26,550, S G Sealy Winnipeg Man \$31,744, E R Sequist Toronto Ont \$44,516, C W Searle Winnipeg Man \$28,840, A S Sedra Toronto Ont \$25,800, M V Sefton Toronto Ont \$126,032, S L Segel Kingston Ont \$32,240, H J J Seguin Edmonton Alta \$134,766, A P S Selvadurai Ottawa Ont \$96,161, A Semlyen Toronto Ont \$25,960, J C Semple Waterloo Ont \$34,000, N Serpone Montreal Que \$52,000, G A Setterfield Ottawa Ont \$120,691, K C Sevcik Toronto Ont \$42,300, Shafai Winnipeg Man \$150,414, A M Sharaf Fredericton NB \$43,905, F J Sharom Guelph Ont \$36,371, D M Shaw Hamilton Ont \$56,988, M Shaw Vancouver BC \$40,021, A U H Sheikh Ottawa Ont \$29,135, S S Sheinin Edmonton Alta \$38,910, J A Shelford Vancouver BC \$28,025, G G Shepherd Downsview Ont \$195,288, D M Sheppard Edmonton Alta \$50,000, A N Sherbourne Waterloo Ont \$41,250, S J Shettleworth Toronto Ont \$28,459, D H Shields Winnipeg Man \$97,920, I Shih Montreal Que \$43,500, Y M Shin Saskatoon Sask \$105,000, M Shinbrot Victoria BC \$27,139, D M Shinozaki London Ont \$35,410, J D Shorthouse Sudbury Ont \$29,278, T R Shultz Montreal Que \$25,000, H F Shurvell Kingston Ont

SCIENCE AND TECHNOLOGY—Continued

\$83,578, W L H Shuter Vancouver BC \$56,566, S Siegel Hamilton Ont \$36,000, E A Silver Calgary Alta \$39,270, P P Silvester Montreal Que \$43,000, V Silvestri Montreal Que \$48,255, R E Simard Quebec Que \$40,395, D J Simkin Montreal Que \$131,865, G M Simpson Saskatoon Sask \$56,050, J J Simpson Guelph Ont \$80,000, A R E Sinclair Vancouver BC \$32,000, B Singh Montreal Que \$41,665, P S Singh Hamilton Ont \$94,057, S M Singh London Ont \$45,574, J G Sivak Waterloo Ont \$28,050, H M Skarsgard Saskatoon Sask \$295,200, D M Skopik Saskatoon Sask \$35,000, B J Skura Vancouver BC \$64,395, G R Slemmon Toronto Ont \$43,544, S J Slinger Guelph Ont \$30,608, R J Slobodrian Quebec Que \$691,000, W W Smeltzer Hamilton Ont \$617,562, D G W Smith Edmonton Alta \$34,650, J N M Smith Vancouver BC \$26,450, K C Smith Toronto Ont \$50,130, M J Smith Burnaby BC \$30,492, P J F Smith Saskatoon Sask \$118,444, R W Smith Kingston Ont \$109,815, V H Smith Kings-ton Ont \$619,225, W R Smith Guelph Ont \$25,564, P R Smy Edmonton Alta \$98,496, D E Smylie Downsview Ont \$48,279, R F Snider Vancouver BC \$35,805, V A Snieckus Waterloo Ont \$96,890, G J Sofko Saskatoon Sask \$60,600, K R Solomon Guelph Ont \$145,730, R J Soper Winnipeg Man \$32,109, T S Sorensen Calgary Alta \$61,050, G J Sorger Hamilton Ont \$71,000, F W Sosulski Saskatoon Sask \$40,000, G R South St John's Nfld \$108,355, V Souza Machado Guelph Ont \$47,787, R Sowerby Hamilton Ont \$25,988, A N Spencer Edmonton Alta \$28,000, M E Spencer Edmonton Alta \$57,173, I D Spenser Hamilton Ont \$58,576, D R Spink Waterloo Ont \$57,635, E T C Spenner Toronto Ont \$95,390, J B Sprague Guelph Ont \$76,884, D W L Sprung Hamilton Ont \$39,729, K D Srivastava Waterloo Ont \$54,851, L M Srivastava Burnaby BC \$52,987, R J St Arnaud Saskatoon Sask \$25,410, M St-Jacques Montreal Que \$51,599, C St-Pierre Quebec Que \$25,000, S A St-Pierre Sher-brooke Que \$80,050, C V Stager Hamilton Ont \$25,980, D G Stairs Montreal Que \$134,400, K G Standing Winnipeg Man \$44,800, P C Stangeby Toronto Ont \$94,075, D W Stanley Guelph Ont \$34,210, R G Stanton Winnipeg Man \$301,634, J Starkey London Ont \$114,076, C W Stearn Montreal Que \$25,000, C G H Steel Downsview Ont \$31,500, W Steenaart Ottawa Ont \$70,750, R P Steer Saskatoon Sask \$37,000, B R Stefansson Winnipeg Man \$27,570, M J Steinbach Downsview Ont \$31,185, L G Stephens-Newsham Edmonton Alta \$53,960, G N Steuart Toronto Ont \$31,905, K J Stevenson Calgary Alta \$27,951, R M W Stevenson Guelph Ont \$25,500, J W B Stewart Saskatoon Sask \$143,541, N F Stewart Montreal Que \$76,069, R Stewart Vancouver BC \$46,000, H F Stich Vancouver BC \$97,903, M J Stillman London Ont \$114,346, S R Stobard Victoria BC \$80,228, B P Stoicheff Toronto Ont \$332,300, P M Stokes Toronto Ont \$81,312, K B Storey Ottawa Ont \$36,000, R K Storms Montreal Que \$26,000, J B Stothers London Ont \$53,130, M J Stott Kingston Ont \$31,035, D W Strangway Toronto Ont \$54,900, G W Stratton Truro NS \$35,020, N A Straus Toronto Ont \$31,763, O P Strausz Edmonton Alta \$164,415, J O Strom-Olsen Montreal Que \$90,750, A B Strong Waterloo Ont \$51,599, D F Strong St John's Nfld \$55,440, S S Stuchly Ottawa Ont \$273,180, R E Subden Guelph Ont \$34,153, C Y Suen Montreal Que \$28,740, P A Sullivan Toronto Ont \$36,200, Sum Inst/Theor Kingston Ont \$32,000, J D Summers Guelph Ont \$32,500, B Sundby Rimouski Que \$83,912, J V Suoboda Montreal Que \$100,000, N J Susak Fredericton NB \$41,000, J C Sutton Guelph Ont \$97,260, D T Suzuki Vancouver BC \$168,740, I Suzuki Winnipeg Man \$34,304, J Svoboda Mont-real Que \$54,595, T W Swaddle Calgary Alta \$46,513, M N S Swamy Montreal Que \$37,734, H J Swatland Guelph Ont \$47,325, G W Swift Winnipeg Man \$60,309, M Sylvestre Laval-des-Rapides Que \$38,000, B Szabados Hamilton Ont \$39,154, W A Szarek Kingston Ont \$103,768, G C Tabisz Winnipeg Man \$36,950, I Takahashi Hamilton Ont \$33,033, Y Takahashi Edmonton Alta \$30,260, Tanaka Ottawa Ont \$37,807, P Tancrede Trois-Rivières Que \$30,550, K K Tangri Winnipeg Man \$50,716, C E Tanner Ste-Anne-de-Bellevue Que \$52,904, D D

Tanner Edmonton Alta \$38,500, D M R Taplin Waterloo Ont \$30,386, P Taras Montreal Que \$50,000, J Tartar Edmonton Alta \$31,766, S E A Tavares Kingston Ont \$93,505, F A Tavenas Quebec Que \$114,529, N Taylor Waterloo Ont \$35,988, D P Taylor Hamilton Ont \$156,553, F J R Taylor Vancouver BC \$52,875, I E P Taylor Vancouver BC \$26,565, K E Taylor Windsor Ont \$38,411, N F Taylor Windsor Ont \$51,619, R C Tees Vancouver BC \$55,934, J Teichmann Montreal Que \$60,406, R C Tennyson Toronto Ont \$31,127, A Tessier Quebec Que \$44,800, D Theall Peterborough Ont \$48,690, T Theophanides Montreal Que \$25,410, H Therien Trois-Rivières Que \$32,170, G Thierrin London Ont \$40,910, H G Thode Hamilton Ont \$567,265, D A Thompson Hamilton Ont \$187,875, J E Thompson Waterloo Ont \$115,519, L Thompson Toronto Ont \$53,685, L K Thompson St John's Nfld \$53,928, Thompson Toronto Ont \$66,739, T A Thorpe Calgary Alta \$149,605, W R Thorson Edmonton Alta \$30,000, T T Tidwell Toronto Ont \$79,375, J Timusk Toronto Ont \$47,774, T Timusk Hamilton Ont \$75,930, J Tlusty Hamilton Ont \$183,198, S S Tobe Toronto Ont \$60,425, D P Toews Wolfville NS \$37,330, J M Toguri Toronto Ont \$91,750, E L Tollefson Calgary Alta \$28,100, T N Tombaugh Ottawa Ont \$29,048, B Y Tong London Ont \$115,800, T H Topper Waterloo Ont \$42,000, C P Tou Halifax NS \$51,405, L E H Trainor Toronto Ont \$31,901, B Trak Ottawa Ont \$40,637, O Trass Toronto Ont \$3,701, A M Treisman Vancouver BC \$64,314, R Tremblay Quebec Que \$80,062, A S Trenhaile Windsor Ont \$27,815, J M Trischuk Montreal Que \$120,000, D Tromans Vancouver BC \$292,600, J Trotter Vancouver BC \$418,000, C S Tsai Ottawa Ont \$62,325, A S Y Tsang Downsview Ont \$43,241, E Tschuiuk-Roux Calgary Alta \$39,270, M Tsezos Hamilton Ont \$53,205, D D Tschiritzis Toronto Ont \$227,267, W K Tso Hamilton Ont \$77,121, D G Tuck Windsor Ont \$68,152, J Tulip Edmonton Alta \$208,778, E Tulving Toronto Ont \$54,500, M A Tung Vancouver BC \$90,630, V Tunncliffe Victoria BC \$96,973, B G Turrell Vancouver BC \$52,829, W T Tutte Waterloo Ont \$27,951, M T Tyree Toronto Ont \$44,421, P P Ukrainetz Saskatoon Sask \$25,687, T J Ulrych Vancouver BC \$36,209, Umezawa Edmonton Alta \$42,490, B W Unger Calgary Alta \$772,898, T E Unny Waterloo Ont \$25,410, W G Unruh Vancouver BC \$36,410, S M Uzumeri Toronto Ont \$25,410, J L Valade Trois-Rivières Que \$187,184, Valenta Fredericton NB \$49,665, J P Valteau Toronto Ont \$35,574, V E O Valli Guelph Ont \$183,412, H M Van Driel Toronto Ont \$68,850, R B Van Huys-tee London Ont \$26,565, W T H Van Oers Winnipeg Man \$170,520, K M Van Vliet Montreal Que \$93,300, C H Vanderwolf London Ont \$72,188, J Vanier Quebec Que \$38,750, J M Varah Vancouver BC \$28,875, J G Vaucher Montreal Que \$42,220, J C Vederas Edmonton Alta \$25,000, J Veizer Ottawa Ont \$200,643, J E S Venart Fredericton NB \$139,332, A N Venetanosopoulos Toronto Ont \$56,813, D Venkatesan Calgary Alta \$41,718, R D Venter Toronto Ont \$280,587, D P S Verma Montreal Quebec \$253,472, F Vermeulen Edmonton Alta \$26,103, R E Verrall Saskatoon Sask \$56,222, P Viarouge Quebec Que \$28,800, M Vidyasagar Waterloo Ont \$58,500, L C Vining Halifax NS \$72,946, T Viswanatha Waterloo Ont \$118,995, D H Vitt Edmonton Alta \$39,000, E W Vogt Vancouver BC \$125,000, R C Von Borstel Edmonton Alta \$56,595, S H Vosko Toronto Ont \$36,610, Z G Vranesic Toronto Ont \$126,747, J C Waddington Hamilton Ont \$100,000, N Wagner Calgary Alta \$272,182, D L Wahlsten Waterloo Ont \$25,000, L K Wainwright Halifax NS \$29,169, D B Walden London Ont \$40,000, P L Walden Vancouver BC \$48,000, B L Walker Guelph Ont \$30,000, D C Walker Vancouver BC \$72,000, G A H Walker Vancouver BC \$198,553, M B Walker Toronto Ont \$27,466, P G Walker Hamilton Ont \$34,650, S Walker Thunder Bay Ont \$31,600, J S Wallace Toronto Ont \$28,437, P R Wallace Mont-real Que \$30,492, S C Wallace Toronto Ont \$98,660, D H Waller Halifax NS \$37,685, D Walsh Montreal Que \$67,760, J Walsh St John's Nfld \$85,001, J B Walsh Vancouver BC \$35,927, C J Walters Vancouver BC \$45,787, D Walton Hamilton Ont

SCIENCE AND TECHNOLOGY—Concluded

\$35,290, J S Walton Guelph Ont \$34,472, P D Walton Edmonton Alta \$50,410, J K S Wan Kingston Ont \$40,000, L Wang Edmonton Alta \$33,500, P J Wangersky Halifax NS \$103,190, S E Wanke Edmonton Alta \$29,200, C A Ward Toronto Ont \$29,475, M A Ward Calgary Alta \$34,650, N C Wardlaw Calgary Alta \$25,918, W R Ware London Ont \$98,000, J Warkentin Hamilton Ont \$106,938, J B Warren Vancouver BC \$50,000, R A J Warren Vancouver BC \$32,000, J Warwaruk Edmonton Alta \$157,966, R J Wassersug Halifax NS \$30,000, T Watanabe Vancouver BC \$41,726, A Watson Windsor Ont \$59,822, A K Watson Ste-Anne-de-Bellevue Que \$28,705, R L Watts Kingston Ont \$244,239, M Wayman Toronto Ont \$71,031, P J Weatherhead Ottawa Ont \$26,565, G C Weatherly Toronto Ont \$87,439, C E Webber Hamilton Ont \$27,100, A R Webster London Ont \$50,589, G R Webster Edmonton Alta \$25,410, J M Webster Burnaby BC \$219,799, G Weeks Vancouver BC \$26,681, G F Weetman Vancouver BC \$29,730, W H Wehlau London Ont \$45,896, J A Weil Saskatoon Sask \$48,000, L Weiler Vancouver BC \$28,000, F Weinberg Vancouver BC \$32,398, P Weinberger Ottawa Ont \$33,995, A Weingartshofer Antigonish NS \$38,320, W G Wellington Vancouver BC \$95,288, D E Wells Fredericton NB \$117,834, N H Werstiuk Hamilton Ont \$38,035, M R Wertheimer Montreal Que \$245,803, G O Wesolowski Hamilton Ont \$29,783, G F West Toronto Ont \$88,075, G E G Westermann Hamilton Ont \$36,209, J A Westgate Toronto Ont \$72,000, D W S Westlake Edmonton Alta \$44,000, J B Westmore Winnipeg Man \$30,516, H W Wevers Kingston Ont \$25,988, A Wexler Winnipeg Man \$243,422, I Q Wishaw Lethbridge Alta \$44,815, B L White Vancouver BC \$145,000, B N White Kingston Ont \$76,763, M A Whitehead Montreal Que \$32,000, S G Whittington Toronto Ont \$30,500, J P Wiebe London Ont \$132,975, Wiesner Fredericton NB \$60,000, D C Wigfield Ottawa Ont \$62,000, G B Wiggins Toronto Ont \$31,318, J M Wigham Saskatoon Sask \$27,210, Wightman Ottawa Ont \$43,510, D S Wilkinson Hamilton Ont \$48,324, D L Williams Vancouver BC \$32,880, G Williams Winnipeg Man \$32,150, Williams St John's Nfld \$95,961, H C Williams Winnipeg Man \$25,200, H L Williams Toronto Ont \$31,200, J P Williams Toronto Ont \$36,960, P F Williams Fredericton NB \$44,357, W M Williams Montreal Que \$44,118, D J Wilson Edmonton Alta \$26,000, F R Wilson Fredericton NB \$29,353, J T Wilson Toronto Ont \$40,000, J W Wilton Guelph Ont \$25,410, M A Winnik Toronto Ont \$61,500, H J Wintle Kingston Ont \$27,151, R A Wise Montreal Que \$30,000, I H Witten Calgary Alta \$37,054, B W Wojciechowski Kingston Ont \$82,126, S Wolfe Kingston Ont \$130,347, A K C Wong Waterloo Ont \$26,681, J Y Wong Ottawa Ont \$26,565, S S M Wong Toronto Ont \$30,180, W M Wonham Toronto Ont \$27,622, M K Woo Hamilton Ont \$37,210, P T K Woo Guelph Ont \$27,062, C M Wood Hamilton Ont \$112,982, D Wood Waterloo Ont \$32,184, G W Wood Windsor Ont \$85,371, R T Woodhams Toronto Ont \$28,586, D V Woods Kingston Ont \$46,400, J Woods Lethbridge Alta \$49,639, S B Woods Edmonton Alta \$39,697, C M Woodside Ottawa Ont \$44,200, J C Woolley Ottawa Ont \$105,142, D B Wortman Toronto Ont \$169,748, D W Wright Waterloo Ont \$393,532, J A Wright Winnipeg Man \$32,340, G R Wyatt Kingston Ont \$51,000, J R Wynnycky Waterloo Ont \$66,977, L Yaffe Montreal Que \$30,492, M S Yalin Kingston Ont \$31,922, H Yamazaki Ottawa Ont \$57,000, W Yappe Montreal Que \$26,681, K Yates Toronto Ont \$55,884, P Yates Toronto Ont \$53,361, A Yelon Montreal Que \$86,661, N B Yemenidjian Halifax NS \$48,684, J L Yen Toronto Ont \$182,297, E C T Yeung Calgary Alta \$43,060, G L Yip Montreal Que \$50,541, R N Yong Montreal Que \$44,500, B Y Yoo Fredericton NB \$37,657, M G Yoon Halifax NS \$49,486, T S Yoon Toronto Ont \$163,500, York Toronto Ont \$57,420, W V Youdelis Windsor Ont \$33,841, L Young Vancouver BC \$157,070, J H Youson Toronto Ont \$30,000, Youth Sci Found Ottawa Ont \$130,000, M M Yovanovich Waterloo Ont \$33,033, R M Zacharko Ottawa Ont \$29,282, S Zalik Edmonton Alta \$44,000, S E Zalik Edmonton Alta \$31,127, G Zames Montreal Que

\$26,800, M C Zerner Guelph Ont \$25,410, J V Zidek Vancouver BC \$26,772, A M Zimmerman Toronto Ont \$42,018, P D Ziogas Montreal Que \$59,145, E Zouros Halifax NS \$40,378, M J Zuckermann Montreal Que \$35,002, F C Zwick Edmonton Alta \$34,650.

SECRETARY OF STATE \$1,962,344,320

Department \$1,962,338,720

ADMINISTRATION PROGRAM \$3,313,997

Grant to State Protocol and Special Events \$2,524,002—Citizen Committee National Capital Region Ottawa Ont \$166,003, Comite Provincial Fête du Canada Quebec Montreal Que \$50,000, Harbourofront Corporation Toronto Ont \$36,350, Societe Immobilière du Canada Vieux Port Que \$63,000.

Grant to Lieutenant Governors \$289,995

Contribution to State Protocol and Special Events \$500,000—Corporation Quebec 1534-1984 Quebec Que \$500,000.

OFFICIAL LANGUAGES PROGRAM \$197,905,531

Grant to Promotion of Official Languages \$1,469,819—Assoc des Avocats de NB Fredericton NB \$97,620, Cdn Foundation Ileitis Colitis Toronto Ont \$28,160, Cdn Law Information Council Ottawa Ont \$70,000, Cdn Lung Assoc Ottawa Ont \$30,000, Cdn Mental Health Assoc of Ont Toronto Ont \$30,000, Cdn Nurses Assoc Ottawa Ont \$30,000, Cdn Parents French of Ottawa Ottawa Ont \$47,900, Cdn Teachers Federation Ottawa Ont \$36,850, Centre Traduction Documentation Juridiques Ottawa Ont \$240,000, Centre Traduction Terminologie Moncton NB \$99,960, Multiple Sclerosis Society of Canada Toronto Ont \$30,000, Nat Council YMCA of Canada Toronto Ont \$80,400, Nat Sport Recreation Centre Vanier Ont \$78,505, Serena Ontario Ottawa Ont \$25,620.

Grant to Official Languages Minority Groups \$5,641,559—Action Education Femmes Fredericton NB \$41,700, Alliance Chorale Cdn Alberta Edmonton Alta \$50,000, Alliance Chorale Cdn Manitoba St Boniface Man \$30,000, Assoc Cdn Education Langue Française Silery Que \$88,900, Assoc Cdn Fran Alberta Edmonton Alta \$41,500, Assoc Cdn Fran Alberta Riviere PA Fahler Alta \$32,100, Assoc Cdn Fran Ontario Ottawa Ont \$90,000, Assoc Commerçants Vieux St Boniface St Boniface Man \$25,000, Assoc Conseil Scolaire Fran NB Moncton NB \$25,048, Assoc Cult Fran Cdn Tenoise Yellowknife NWT \$70,000, Assoc Fran Nanaimo Nanaimo BC \$38,935, Assoc Fran Nord Ouest Ontario Thunder Bay Ont \$38,250, Assoc Parent Prog Cadre Fran Vancouver BC \$34,179, Assoc Presse Fran Hors Quebec Ottawa Ont \$120,000, Assoc Quebec Region English Media Ste Anne de Bellevue Que \$120,000, Assoc Scout Cdn Alberta Edmonton Alta \$30,000, Assoc Scout Cdn Saskatchewan North Battleford Sask \$27,600, Bles d'St Paul Alta \$30,000, Boite Popicos Edmonton Alta \$35,000, Cent Mons Saint Boniface Man \$35,000, Centre Communauté Française de Cambridge Cambridge Ont \$25,000, Centre Communauté Griffon St Catharines Ont \$38,000, Centre Cult Cdn Française de Chatham Chatham Ont \$28,500, Centre Cult Cheneil Inc Hawkesbury Ont \$26,000, Centre Cult Fran Okanagan Kelowna BC \$34,410, Centre Cult Ronde Inc Timmins Ont \$38,000, Centre Étude Franco-Cdn Ouest Saint Boniface Man \$26,575, Centre Fran Hamilton Inc Hamilton Ont \$38,000, Centre Ressourcement Bathurst NB \$25,500, Cercle Fran Miramichi Newcastle NB \$39,625, Cercle Molière Saint Boniface Man \$40,000, Chiffonnière Windsor Ont

SECRETARY OF STATE—Continued

\$37,317, Club Alouette Laval Inc Burlington Ont \$27,000, Compagnons Francs Loisirs North Bay Ont \$41,000, Comité Consultatif Trousse Académique Metegham NS \$38,860, Comité Développement Guides du NB Edmundston NB \$43,000, Conseil Coop Saskatchewan Regina Sask \$37,000, Conseil Économique Acadien NB Moncton NB \$45,530, Conseil Organisme Fran Durham Oshawa Ont \$26,000, English Cult Resource Centre Hull Que \$59,950, Fed Dame Acadia Campbellton NB \$35,000, Fed Fran Colombiens Vancouver BC \$29,575, Fed Guide Fran Ontario Sudbury Ont \$26,000, Fed Org Cult Fran Nord Ontario Sault Ste Marie Ont \$25,000, Fed Scout Ontario Ottawa Ont \$58,000, Fed Scout Ouest Edmonton Edmonton Alta \$57,000, Festival Chanson Granby Granby Que \$60,400, Mouvement Implication Orleans Ont \$27,000, Patro D'Ottawa Ottawa Ont \$33,000, Pontiac County Social Planning Council Campbell's Bay Que \$35,000, Productions Etoile Inc Caraquet NB \$25,904, Quebec Drama Festival Ile des Sœurs Que \$40,000, Quebec Student Intra Exchange Program Montreal Que \$27,000, Quebec Young Farmers Prov Fed MacDonald College Que \$49,700, Slague Inc Sudbury Ont \$25,000, Societe Cult Fran Dieppe Moncton Moncton NB \$71,350, Societe Cult Kent Sud Buctouche NB \$40,000, Societe Cult Nepisiguit Inc Bathurst NB \$42,465, Societe Fran Cdn Calgary Calgary Alta \$32,000, Societe Fran Ontario Histoire Genealogie Ottawa Ont \$36,750, Societe Fran Victoria Victoria BC \$50,000, Societe His Fran Colombie Vancouver BC \$25,940, Societe Jeux Acadie Sheila NB \$56,985, Surfacing Poor Research Collective Montreal Que \$29,900, Terre-Neuviens Français Cap St Georges Nfld \$48,255, Theatre Nouvel Ontario Sudbury Ont \$35,500, Theatre Petit Bonheur Toronto Ont \$49,200, Union Cult Fran Ontario Vanier Ont \$38,520, United Way Canada Ottawa Ont \$25,000.

Contribution to Official Languages in Education \$176,705,872—Alta Provincial Treasurer Edmonton Alta \$5,323,722, Assoc Cdn Education Lang Française Sillery Que \$32,365, Assoc Cdn Profs Immersions Ottawa Ont \$30,000, BC Provincial Treasurer Victoria BC \$5,309,958, Cdn Modern Language Review Welland Ont \$40,000, Cdn Parents French of Ottawa Ottawa Ont \$109,950, Centre Inter Recherche Bilinguisme Quebec Que \$85,000, Committee Orientation Ottawa Ont \$63,500, Conseil Ministres de l'Éducation Canada Toronto Ont \$12,030,957, Fed Independent School Assoc Vancouver BC \$166,013, Man Fed Independent Schools Inc Winnipeg Man \$47,902, Man Provincial Treasurer Winnipeg Man \$5,505,073, NB Minister of Finance and Industry Fredericton NB \$15,632,345, NS Provincial Treasurer Halifax NS \$3,175,302, NWT Government of Yellowknife NWT \$119,800, Nfld Exchequer Account St John's Nfld \$1,663,073, Ontario Independent Schools Toronto Ont \$919,085, Ontario Provincial Treasurer Toronto Ont \$45,999,651, PEI Provincial Treasurer Charlottetown PEI \$804,319, Quebec Ministre des Finances Montreal Que \$77,476,915, Saskatchewan Provincial Treasurer Regina Sask \$1,935,704, Yukon Territory Government Whitehorse YT \$175,200.

Contributions to Promotion of Official Languages \$473,733—Manitoba Provincial Treasurer Winnipeg Man \$162,205, NB Minister of Finance and Industry Fredericton NB \$174,708, Office de la Langue Française Montreal Que \$95,000, Ontario Provincial Treasurer Toronto Ont \$33,750.

Contribution to Official Language Minority Groups \$13,614,548—Activites Jeunesse Moncton NB \$252,575, Alliance Chorale Cdn NB Moncton NB \$100,000, Alliance Chorale Cdn Quebec Montreal Que \$134,872, Alliance Quebec Montreal Que \$730,000, Assoc Cdn Fran Alta Edmonton Alta \$613,500, Assoc Cdn Fran Ont Ottawa Ont \$1,298,000, Assoc Cult Fran Cdn Sask Regina Sask \$690,425, Assoc Cult Haut St Jean Edmundston NB \$70,000, Assoc Jeunesse Fran Regina Saskatoon Sask \$135,250, Assoc Press Fran Hors Quebec Ottawa Ont \$205,225, Assoc Quebec Region English Media Ste Anne de Bellevue Que \$111,000, Assoc

Scouts du Canada Montreal Que \$130,614, Centre Activite Cult St Famille Rockland Ont \$38,000, Centre Activite Fran Penetanguishene Ont \$80,700, Centre Cult Colombien Vancouver BC \$163,435, Centre Cult Fran Manitobain Saint Boniface Man \$197,900, Centre Jeune Sudbury Sudbury Ont \$163,000, Centre Regional Loisir Cult Kapuskasing Ont \$263,000, Cercle Fran Fredericton Fredericton NB \$81,250, Cercle Fran Saint Jean Saint Jean NB \$80,000, Commission Cult Fran Regina Sask \$101,100, Committee Anglophone Social Action New Carlisle Que \$77,000, Conference Permanente Inst Acadiciennes Dieppe NB \$125,996, Conseil Acadien Coop Cult Moncton NB \$105,645, Conseil Albertain Coop Edmonton Alta \$61,000, Conseil Cdn Coop Quebec Que \$89,184, Conseil Jeunesse Provincial Saint Boniface Man \$149,500, Conseil Organisme Fran Toronto Toronto Ont \$122,300, Conseil Promotion et de Diffusion Cult Moncton NB \$153,400, Conseil Vie Fran Amerique Quebec Que \$89,006, Direction Jeunesse Ottawa Ont \$230,000, English Speaking Town Assoc Sherbrooke Que \$171,000, Fed Acadienne Nouvelle-Ecosse Halifax NS \$752,251, Fed Assoc Parent Instit Fran Ottawa Ont \$72,000, Fed Cult Cdn Fran Saint Boniface Man \$594,866, Fed Eleve Fran Ontario Ottawa Ont \$80,000, Fed Femme Cdn Fran Ottawa Ottawa Ont \$303,189, Fed Fran Colombiens Vancouver BC \$529,225, Fed Fran Hors Quebec Ottawa Ont \$569,100, Fed Fran Terre-Neuve et Labrador Nfld \$421,691, Fed Jeune Cdn Fran Ottawa Ont \$358,772, Fed Jeune Colombie Vancouver BC \$162,925, Fed Provincial Committee Parent Saint Boniface Man \$96,300, Fed Scout Atlantique Moncton Moncton NB \$65,000, Francophone Jeunesse Alberta Edmonton Alta \$119,500, Guide Catholique Cdn Montreal Montreal Que \$147,800, Inst Dev Communauté Church Point NS \$90,000, Jeunesse Acadienne Ltee Summerside PEI \$79,425, Quebec Farmers Assoc QFA MacDonald College Que \$55,000, Regroupe Cult Fran Ont Gloucester Ont \$84,958, Societe Acadiciens Nouveau Brunswick Moncton NB \$506,515, Societe Cult Baie des Chaleurs Campbellton NB \$52,884, Societe Fran Manitoba Saint Boniface Man \$627,000, Societe Nat Acadiciens Pointe Verte NB \$73,000, Societe Saint Thomas D'Aquin Summerside PEI \$419,220, Societe St Pierre Cheticamp NS \$53,000, Theatre Action Ottawa Ont \$85,500, Theatre Français Edmonton Edmonton Alta \$70,000, Troupe de la Seizième Vancouver BC \$61,550, Voice English Quebec Ste-Foy Que \$70,000.

EDUCATION SUPPORT PROGRAM \$1,671,335,863

Grant to Co-ordination for the Governor General's Canadian Study Conference \$250,000—Governor General's Canadian Study Conference Toronto Ont \$250,000.

Contributions for Post-Secondary Education Support \$1,532,390,703—Alberta Provincial Treasurer Edmonton Alta \$142,973,000, BC Provincial Treasurer Victoria BC \$179,235,000, Manitoba Provincial Treasurer Winnipeg Man \$77,542,766, New Brunswick Minister of Finance and Industry Fredericton NB \$49,960,000, Nova Scotia Provincial Treasurer Halifax NS \$62,228,000, NWT Government Yellowknife NWT \$4,140,000, Nfld Exchequer Account St John's Nfld \$39,425,000, Ontario Provincial Treasurer Toronto Ont \$608,268,000, PEI Provincial Treasurer Charlottetown PEI \$8,870,000, Quebec Ministre des Finances Montreal Que \$280,631,000, Saskatchewan Provincial Treasurer Regina Sask \$77,573,937, Yukon Territory Government Whitehorse YT \$1,544,000.

Contribution for Student Assistance under the Canada Student Loans Act \$137,270,937

Contributions to Co-ordination \$1,424,223—Assoc Cdn Community College Willowdale Ont \$400,000, Assoc Cdn Studies Willowdale Ont \$110,000, Assoc University-College of Canada Ottawa Ont \$32,000, Canada Studies Foundation Toronto Ont \$350,000, Canadian Foundation Economic Education Toronto Ont \$53,500,

SECRETARY OF STATE—Continued

Canadian Learning Materials Centre Sackville NB \$30,000, Ferwood Books Toronto Ont \$30,000, Fondation Quebecoise d'Éducation Économique Montreal Que \$60,000, Ontario Educational Communications Authority Toronto Ont \$26,500, Ontario Teachers Federation Toronto Ont \$35,620, Project Ploughshares Ottawa Ont \$25,000, University Memorial St John's Nfld \$65,500, Woman Spirit Art Research Resource Centre London Ont \$30,460.

CITIZENSHIP PROGRAM \$89,783,329

Grants to Citizens Participation \$13,966,227—Akaitchko Hall Yellowknife NWT \$36,363, Alberta Status of Women Action Committee Edmonton Alta \$67,000, Antigonish Regional High School Antigonish NS \$36,415, Argyle Secondary School North Vancouver BC \$31,427, Assoc Scout Cdn Quebec Montreal Que \$35,000, Atausiunasiqnuq School Coral Harbour NWT \$27,731, BC Coalition Disabled Vancouver BC \$28,830, Balmoral School Calgary Alta \$29,993, Beacon Christian High School St Catharines Ont \$26,363, Bilodeau Roger Saint-Boniface Man \$37,926, Bonner George High School Mill Bay BC \$51,982, Brother Edmund Rice Secondary School St John's Nfld \$31,400, Bulkley Valley Telkwa BC \$28,473, Caledonia Jr High School Darmouth NS \$27,560, Canim Lake Reserve 100 Mile House BC \$29,628, Cariboo Hill High School Burnaby BC \$45,553, Carrefour Adaptation Quebec Quebec Que \$40,000, Cawthra Park Secondary School Concert Band Mississauga Ont \$27,415, Cayley School Cayley Alta \$27,240, Cdn Coordinating Council Deaf Ottawa Ont \$38,500, Cdn Legal Advocacy Info Research Assoc Disabled Ottawa Ont \$45,000, Cdn Women Studies Downview Ont \$25,000, Centennial Band Greenfield Park Que \$28,101, Centre Animation St Pierre Montreal Montreal Que \$29,671, Charlottetown Rural High School Charlottetown PEI \$30,075, Cite Jeune Edmundston NB \$28,863, College Jesuite Quebec Que \$39,189, College Levis Levis Que \$29,981, Conseil Prov Inter Access Femme travail Rosemere Que \$27,708, Consumer Org Disabled People Nfld Lab St John's Nfld \$40,000, Coquelleetz Educ training Centre Sardis BC \$26,289, Corner Brook Status Women Council Corner Brook Nfld \$41,583, Dalhousie Arts Centre Halifax NS \$191,400, Diamond Jenness School Hay River NWT \$29,672, Earl Marriot High School Surrey BC \$46,102, Eckville Jr Sr High School Eckville Alta \$30,083, École Compagnons Cartier Ste-Foy Que \$75,495, École Kedgwick Kedgwick NB \$26,176, École Louis J Robichaud Schediach NB \$26,162, École Mallaig Mallaig Alta \$26,006, École Robert Ouimet Acton Vale Que \$30,388, École Second Campus I Charny Que \$36,702, École Second Casselman Casselman Ont \$27,202, École Second Pamphile Lemay Lotbinière Que \$51,496, Education Wife Assault Toronto Ont \$35,398, Elliot George School Winfield BC \$31,833, Elphinstone High School Gibson's Landing BC \$34,770, Étudiant Petit Seminaire Quebec Quebec Que \$29,549, Externat St Jean Eudes Quebec Que \$55,942, Fed Dame Acadie Campbellton NB \$25,000, Fed Femme Quebec Montreal Que \$29,000, Fernie Second School Fernie BC \$48,167, Five Sixty Two Cabot SQN Royal Cdn Air Cadet North Sydney NS \$27,584, Fort McMurray Cadet Corps Fort McMurray Alta \$31,760, Grand Falls Academy High School Grand Falls Nfld \$30,396, Grand Forks Secondary School Grand Forks BC \$72,354, Groupe Amitie Ste-Foy Que \$26,527, Guide Catholique Cdn Montreal Montreal Que \$44,000, A Gumley Vancouver BC \$25,521, A Gunn Ottawa Ont \$25,521, Halifax West High School Halifax NS \$42,978, Hillcrest Elementary School Victoria BC \$26,798, Isle Madame District High School 10's Arichat NS \$31,810, Jeckell Jr High School Whitehorse YT \$57,228, Johnston Heights Jr Secondary School Surrey BC \$33,402, PW Kaeser Band Fort Smith NWT \$25,109, Kenilworth School Edmonton Alta \$40,262, Kugluktuk School Coppermine NWT \$29,763, Labrador West Status Women Council Labrador City Nfld \$28,162, Me Lazerte High School Edmonton Alta \$32,824, Ligue Droits Libertés Montreal Que \$26,290, London Jr Secondary School Richmond BC

\$27,327, Lunenburg Jr Sr High School Band Lunenburg NS \$27,800, MacDonald Jr High School Yellowknife NWT \$26,264, Maillard Jr Secondary School Coquitlam BC \$43,618, Manitoba Action Committee Status Women Winnipeg Man \$56,741, Manitoba League Physical Handicap Winnipeg Man \$44,119, Manitoulin Secondary School Midemoya Ont \$36,546, Mennonite Central Committee Ontario Kitchener Ont \$75,800, Merritt Callaghan Jr High School Band St Eleonors PEI \$30,260, Mokami Status Women Council Happy Valley Nfld \$34,920, Aubrey D Moodie School Nepean Ont \$25,865, Mount Pearl Central High School Mount Pearl Nfld \$36,055, Nat Assoc Women Law Ottawa Ont \$60,000, Nat Survival Inst Scarborough Ont \$30,000, Nat Voluntary Organizations Ottawa Ont \$100,000, Nepean Hotspurs Ottawa Ont \$25,928, Nfld Status Women Council St John's Nfld \$33,820, Nicola Valley Jr Secondary School Merritt BC \$31,514, Norfolk House School Victoria BC \$37,973, North Battleford School North Battleford Sask \$32,608, Northern Women Council Devel Committee Thompson Man \$31,500, Northwestern Ontario Inter Women's Decade Coor Thunder Bay Ont \$25,900, Notre Dame Secondary School Vancouver BC \$25,263, Okanagan Mission Secondary School Kelowna BC \$37,192, Okanagan Women Coalition Vernon BC \$36,000, One Hundred Seven Air Cadets Saskatoon Sask \$29,133, Ontario Assoc Interval Transition Houses Toronto Ont \$35,950, Park St Collegiate Orillia Ont \$27,349, Pavillon Marie-Victoria Ste-Foy Que \$49,358, Penticton Secondary School Penticton BC \$27,164, Persons United Self Help of Ontario Toronto Ont \$40,000, Petittodiad Secondary School Petittodiad NB \$32,023, Pioneer School Rocky Mountain Alta \$26,383, Pistole Bay All Grade School Stait of Belle Isle Nfld \$43,401, Polyvalente Arvida Jonquiere Que \$58,110, Polyvalente Chanoine Boudet Ste Pascale Que \$46,698, Polyvalente Charlesbourg Charlesbourg Que \$57,401, Polyvalente de Thetford Mines Thetford Mines Que \$40,021, Polyvalente Disraeli Disraeli Que \$29,566, Polyvalente Les Etchemins La Beauport Que \$27,757, Polyvalente Louis Jacques Cosault Montmagny Que \$28,713, Polyvalente Pierre D L'Estage St-Felix-de-Valois Que \$25,729, Polyvalente Rives Hauteville Que \$25,764, Polyvalente St Raymond Cite Portneuf Que \$28,092, Prince of Wales Collegiate St John's Nfld \$40,508, Prince of Wales Mini School Vancouver BC \$42,399, Queen Charlotte Jr High School Charlottetown PEI \$25,053, Queen Elizabeth High School Sept-Iles Que \$28,621, Regina High School Corner Brook Nfld \$31,426, Relais Femme Montreal Que \$27,000, Resources Feminist Research Toronto Ont \$35,000, Richmond Regional High School St Elie Dorford Que \$29,798, Riverbourne Devel Assoc Inc Winnipeg Man \$120,000, GC Rowe Jr High School Corner Brook Nfld \$33,527, Royal Cdn Sea Cadet Corps Port Alberni BC \$28,118, Samuel Hearn Secondary School Inuvik NWT \$34,301, Sask Assoc Human Rights Saskatoon Sask \$33,700, Sentinel Secondary School West Vancouver BC \$47,338, Society Racial Justice BC Vancouver BC \$25,000, Sparwood Secondary School Wardner BC \$26,469, Springfield Collegiate Oakbank Man \$26,803, St Ann's Academy Kamloops BC \$31,400, St Anne's School Glace Bay BC \$30,657, Stafford Jr Secondary School Port Coquitlam BC \$25,683, Stevenson Anne Secondary School Williams Lake BC \$55,323, Student NISS Port McNeil BC \$29,829, Sutherland Secondary School North Vancouver BC \$52,323, Sydney Bi-Centennial Committee Sydney NS \$60,000, Takijuluk School Pond Inlet NWT \$32,275, Teens and Travel BC Maple Ridge BC \$32,943, Teens and Travel NB Saint John NB \$31,911, Ten Fourteen Royal Cdn Army Cadets Granville Ferry NS \$33,572, Terrace Women Resource Centre Terrace BC \$28,000, Twenty Nine Royal Cdn Army Goose Bay Nfld \$34,111, Twenty Ninety Three Royal Cdn Army Cadets Saskatoon Sask \$38,128, Twenty Four Twenty Two Scot R Royal Cdn Air CC Nanaimo BC \$27,778, Twin Lakes Secondary School Orillia Ont \$31,763, United Way Canada Ottawa Ont \$25,000, University BC Forrestry Assoc Vancouver BC \$33,526, University Winnipeg Winnipeg Man \$356,200, University New Brunswick Fredericton NB \$51,858,

SECRETARY OF STATE—Continued

Vancouver College Band Vancouver BC \$28,790, Victoria Parc Geography Club Willowdale Ont \$30,382, West Hill Concert Band West Hill Ont \$27,164, West Whalley Jr Secondary School Surrey BC \$28,827, Windsor Secondary School North Vancouver BC \$28,202, Wolfville Jr High School Wolfville NS \$28,792, Women Health Sharing Toronto Ont \$25,000, Women Need Regina Sask \$35,000, Women Research Centre Vancouver BC \$66,631, Women Technology Committee Ottawa Ont \$30,000.

Grants to Native Citizens \$2,610,344—Assoc Femme Autochtone Quebec Montreal Que \$97,500, Assoc Metis Non-Status Indians Saskatchewan Regina Sask \$48,500, BC Native Women Society Kamloops BC \$41,000, Dumont Gabriel Inst Native Applied Studies Regina Sask \$27,000, Indian Child Welfare Assoc Manitoba Brandon Man \$26,082, Indian Homemaker Assoc BC Vancouver BC \$30,800, Indian Women Council Manitoba Winnipeg Man \$30,310, Inuit Tapiristat Cda Ottawa Ont \$28,000, Inuit Women Committee Ottawa Ont \$27,500, NB Assoc Metis Non-Status Indians Fredericton NB \$33,198, Nat Assoc Friendship Centre Ottawa Ont \$34,000, Native Council Cda Ottawa Ont \$39,500, Native Women Assoc Cda Ottawa Ont \$55,000, Native Women Assoc NWT Yellowknife NWT \$45,700, Ont Native Women Assoc Thunder Bay Ont \$33,000, Saskatchewan Native Women Assoc Regina Sask \$56,352, Union NB Indians Fredericton NB \$30,000, Voice Alta Native Women Soc Edmonton Alta \$27,025, World Assembly First Nation Regina Sask \$150,000, Yukon Indian Women Assoc Whitehorse YT \$33,000.

Grants for Multiculturalism \$5,831,776—Arusha Cross Cult Centre Calgary Alta \$25,000, BC Folkfest Soc Vancouver BC \$25,000, Calgary Immigrant Aid Soc Calgary Alta \$31,710, Cdn Council Mult Intercult Edu Toronto Ont \$43,882, Cdn Jewish Congress Montreal Montreal Que \$123,800, Cdn Jewish Congress Toronto Toronto Ont \$28,000, Centre Educ Haitien Montreal Montreal Que \$35,050, Centre Mult Ethnique St Louis Montreal Que \$27,000, Communauté Hellenique Montreal Montreal Que \$27,338, Council Nat Ethnocultural Org Toronto Ont \$31,100, Cross Cult Heritage Lang Committee Hamilton Ont \$30,000, Edmonton Viets Assoc Edmonton Alta \$30,000, Frontier College Toronto Ont \$25,000, Hellenic Fed Parent Guardian Montreal Que \$31,463, Helly-Couvrette Denise Outremont Que \$35,180, Heritage Festival Society Vancouver BC \$40,000, Kamloops Cariboo Immi Soc Kamloops BC \$25,020, Maison Haiti Inc Montreal Que \$30,684, Matsqui Abbotsford Community Serv Abbotsford BC \$25,000, Mosaic Mult Orientation Assoc Vancouver BC \$48,272, Mult Assoc Fredericton Fredericton NB \$26,000, Nat Congress Italian Cdns Toronto Ont \$28,600, Nat Native Centre Ottawa Ont \$25,000, Ont Cross Cultural Heritage Lang Committee Hamilton Ont \$25,000, Ottawa Carleton Immigrant Services Organ Ottawa Ont \$45,275, Regina Mult Council Regina Sask \$45,000, Rotaillage Prof Norbert Montreal Que \$32,724, Saskatoon Native Survival School Saskatoon Sask \$27,000, Saskatoon Open Door Society Saskatoon Sask \$48,500, Stratford Summer Music Foundation Stratford Ont \$25,000, Surrey Delta Immi Service Soc Surrey BC \$35,000, Ukrainian Bilingual Assoc Alta Edmonton Alta \$27,700, Ukrainian Cdn Students Union Edmonton Alta \$26,000, United Way of Canada Ottawa Ont \$25,000, YMCA Greater Vancouver Vancouver BC \$25,300, YMCA Toronto Metropolitan Toronto Ont \$30,000.

Contributions to Citizenship Registration and Promotion \$7,749,818—Alberta Provincial Treasurer Edmonton Alta \$931,459, BC Provincial Treasurer Victoria BC \$1,680,102, Manitoba Provincial Treasurer Winnipeg Man \$536,884, Ontario Provincial Treasurer Toronto Ont \$3,262,927, Quebec Ministre des Finances Montreal Que \$1,202,925, Saskatchewan Provincial Treasurer Regina Sask \$100,136.

Contributions For Citizens Participation (OPCAN) \$2,586,852—Allan Margaret Winnipeg Man \$36,193, Assoc Cdn Committee

College Willowdale Ont \$314,000, Cda Student Exchange Program Montreal Que \$118,000, Cdn Assoc Adult Education Toronto Ont \$150,000, Cdn Bureau Inter Education Ottawa Ont \$506,000, Cdn Congress Learn Oppor Women Toronto Ont \$90,000, Cdn Council Christian-Jews Toronto Ont \$680,332, Cdn Research Inst Adv Women Ottawa Ont \$140,000, Cdn Rights-Liberties Fed Ottawa Ont \$90,000, Cdn 4-H Council and 4-H Believers Ottawa Ont \$680,000, Coalition Prov Org Handicaped Winnipeg Man \$320,000, Ebeanal Joanne Regina Sask \$25,234, Education Visit Exchange Cda Ottawa Ont \$245,312, Fondation Cdn Droits Personne Montreal Que \$87,000, Foundation Study Process Govt Ottawa Ont \$53,000, Frontier Found Operation Beave Toronto Ont \$60,000, Heritage Festival Society Vancouver BC \$30,847, Inst Cdn Educ Adultes Montreal Que \$150,000, Interchange Cdn Studies St John's Nfld \$206,000, Media Watch Vancouver BC \$45,000, Nat Action Committee Status Women Toronto Ont \$185,500, Nat Youth Parliament Assoc Delta BC \$30,000, OPCAN Katimavik Montreal Que \$19,900,000, Que Student Debating Assoc Lachine Que \$44,783, Royal Commonwealth Soc Ottawa Ont \$28,095, SEVEC Nepean Ont \$976,000, Status Women Society Saskatoon Sask \$75,000, Terre-Neuviens Français Cap St Georges Nfld \$36,805, Terry Fox Cdn Youth Centre Ottawa Ont \$700,000, Thunderbirds Gerard Winnipeg Man \$28,928, YMCA Toronto Metropolitan Toronto Ont \$1,056,000.

Contributions to Native Citizens \$28,706,541—Aboriginal Mult Media Soc Alberta Edmonton Alta \$76,301, Alliance BC Indian Bands Vancouver BC \$27,972, Alliance Laur Metis Indiens Sans Status Loretteville Que \$411,026, Alberta Native Communications Soc Edmonton Alta \$333,399, Assoc Iroquois Allied Indians London London Ont \$116,100, Assoc Metis Non-Status Indians Saskatchewan Regina Sask \$683,182, Assoc Nation Indienne Quebec Village des Hurons Que \$279,270, BC Native Communications Soc Vancouver BC \$52,240, Baffin Region Inuit Assoc Frobisher Bay NWT \$295,225, Battleford Friendship Centre North Battleford Sask \$135,471, Bonnyville Cdn Native Friendship Centre Bonnyville Alta \$145,627, Brandon Indian-Metis Friendship Centre Brandon Man \$115,756, Calgary Native Friendship Centre Calgary Alta \$146,561, Can-Am Indian Friendship Centre Windsor Ont \$60,550, Cariboo Friendship Centre Williams Lake BC \$93,150, Cariboo Tribal Council Williams Lake BC \$40,574, Carrier Sekani Tribal Council Prince George BC \$50,511, Cdn Native Friendship Centre Edmonton Alta \$146,561, Central Okanagan Indian Friendship Centre Kelowna BC \$110,000, Central Okanagan Social Plan Soc Kelowna BC \$76,150, Centre Ami Autochtone La Tuque La Tuque Que \$88,356, Centre Ami Autochtone Quebec Loretteville Que \$66,907, Centre Entraide Ami Autochtone Senneterre Que \$80,181, Centre Entraide Autochtone Val D'Or Que \$92,877, Centre Indien Cri Chibougamau Chibougamau Que \$107,403, Committee Original People Entitle Inuvik NWT \$265,305, Confederation Indians Quebec Restigouche Que \$46,637, Council Yukon Indians Whitehorse YT \$57,307, Cult Communications Group Inc St Catharines Ont \$163,675, Dauphin Friendship Centre Inc Dauphin Man \$89,000, Deh Cho Soc Friendship Centre Fort Simpson NWT \$72,550, Dene Nation Yellowknife NWT \$338,260, Doh Day De Claa Ind Friendship Centre Prince George BC \$104,800, Flin Flon Friendship Centre Flin Flon Man \$96,691, Fort Nelson Liard Friendship Centre Fort Nelson BC \$79,000, Fort St John Friendship Centre Fort St John BC \$76,150, Friendship House Assoc Prince Rupert Prince Rupert BC \$65,100, Grande Prairie Friendship Centre Grande Prairie Alta \$201,936, Hamilton Regional Indian Centre Hamilton Ont \$109,025, High Prairie Friendship Centre High Prairie Alta \$88,810, Indian Assoc Alta Edmonton Alta \$408,160, Indian Homemaker Assoc BC Vancouver BC \$29,500, Indian Metis Friendship Centre Winnipeg Man \$188,846, Indian News Media Stand Off Alta \$242,108, Ingamo Hall Friendship Centre Inuvik NWT \$149,392, Ininew Friendship Centre Cochrane Ont

SECRETARY OF STATE—*Concluded*

\$97,077, Interior Indian Friendship Soc Kamloops BC \$93,150, Inuit Committee National Issues Ottawa Ont \$1,046,062, Inuit Tapirisat Cda Ottawa Ont \$705,022, Keewatin Inuit Assoc Rankin Inlet NWT \$274,375, Kermod Friendship Society Terrace BC \$76,150, Kitikmeot Inuit Assoc Cambridge Bay NWT \$274,375, James Bay Cree Communications Society Inc Val D'Or Que \$66,542, Labrador Friendship Centre Happy Valley Labrador \$99,300, Labrador Inuit Assoc Nain Labrador \$247,238, Lillooet Friendship Centre Soc Lillooet BC \$76,150, Lynn Lake Friendship Centre Lynn Lake Man \$163,694, Ma Mow We Tak Friendship Centre Thompson Man \$96,688, Makivik Corp Fort Chimo Que \$289,756, Manitoba Keewatinowik Okimakanak Thompson Man \$227,078, Manitoba Metis Fed Winnipeg Man \$679,334, Metis Assoc Alta Edmonton Alta \$526,972, Metis Assoc NWT Yellowknife NWT \$321,328, Micmac Native Friendship Centre Halifax NS \$91,855, Mission Ind Friendship Centre Soc Mission BC \$203,150, Mohawk Council Kahnawake Kahnawake Que \$96,894, Moose Jay Friendship Centre Moose Jaw Sask \$72,590, Moose Mountain Friendship Centre Carlyle Sask \$67,065, Moosonee Native Friendship Centre Moosonee Ont \$76,200, N'Amerino Friendship Centre London Ont \$128,309, NB Assoc Metis Non Status Indians Fredericton NB \$226,287, Napi Friendship Assoc Pincher Creek Alta \$87,694, Naskapi Montagnais Innu Assoc Northwest River Labrador Nfld \$117,487, Nat Assoc Friendship Centre Ottawa Ont \$615,693, Nat Indian Brotherhood Ottawa Ont \$1,480,764, Native Cdn Centre Toronto Toronto Ont \$175,795, Native Communication NS Sydney NS \$239,900, Native Communications Inc Thompson Man \$170,650, Native Communications Soc NWT Yellowknife NWT \$234,020, Native Council Cda Ottawa Ont \$1,585,936, Native Council NS Truro NS \$217,360, Native Council PEI Charlottetown PEI \$144,519, Native Friendship Centre Montreal Montreal Que \$127,571, Native Friendship Soc Alta Lethbridge Alta \$87,670, Native Women Assoc Cda Ottawa Ont \$385,500, Nawican Friendship Centre Dawson Creek BC \$131,238, Ne Chef Friendship Centre Kenora Ont \$98,350, Neguin Soc Friendship Centre La Ronge Sask \$73,184, Nicola Valley Friendship Council Soc Merritt BC \$76,150, Nistawayou Assoc Friendship Centre Fort McMurray Alta \$147,212, North Bay Ind Friendship Centre North Bay Ont \$96,286, North Coast Tribal Council Prince Rupert BC \$58,968, Northwest Friendship Centre Meadow Lake Sask \$90,334, Nunatsiaktmiut NWT Frobiher Bay NWT \$191,600, Nuu Chac Nulth Tribal Council Port Alberni BC \$44,899, Odawa Native Friendship Centre Ottawa Ont \$75,930, Okaaklatiguk—Labrador Inuit Communication Soc Nain Labrador Nfld \$104,667, Ontario Metis Non Status Indian Assoc Willowdale Ont \$657,633, Parry Sound Indian Friendship Centre Parry Sound Ont \$72,157, Pas Friendship Centre the Pas Man \$105,761, Port Alberni Friendship Centre Port Alberni BC \$93,150, Portage Indian Metis Friendship Centre Portage La Prairie Man \$102,739, Prince Albert Indian Metis Friendship Centre Prince Albert Sask \$124,099, Que Native Communications Soc Kahnawake Que \$50,000, Quesnel Tillicum Society Quesnel BC \$93,150, Red Lake Indian Friendship Centre Red Lake Ont \$137,625, Regina Ind Metis Friendship Centre Regina Sask \$154,525, Roaring Rapids Friendship Centre Fort Smith NWT \$96,207, Rocky Native Friendship Centre Rocky Mt House Alta \$162,754, Sagitawa Friendship Centre Peace River Alta \$87,694, Saskatchewan Native Communications Corp Regina Sask \$123,161, Saskatchewan Indian Metis Commission Saskatoon Sask \$78,450, Saskatoon Indian Metis Friendship Centre Saskatoon Sask \$145,181, Sault Ste Marie Indian Friendship Centre Sault Ste Marie Ont \$139,520, Selkirk Friendship Centre Selkirk Man \$148,130, Sioux Lookout Fellowship Community Centre Sioux Lookout Ont \$125,685, Slave Lake Native Friendship Centre Slave Lake Alta \$98,925, Smithers Native Friendship Centre Smithers BC \$93,150, Stollo Nation Sardis BC \$27,814, Sudbury Indian Eskimo Friendship Centre Sudbury Ont \$120,025, Swan River Friendship Centre Swan River Man

\$109,414, Tagamiut Nipinat Inc Ottawa Ont \$298,160, Thunder Bay Indian Friendship Centre Thunder Bay Ont \$130,795, Thunderbird Indian Friendship Centre Geraldton Ont \$84,440, Tillicum Haus Society Nanaimo BC \$93,150, Timmins Native Friendship Centre Timmins Ont \$60,550, Tree Peace Friendship Centre Yellowknife NWT \$145,289, Union BC Indian Chiefs Vancouver BC \$256,296, Union NB Indians Fredericton NB \$233,316, Union NS Indians Sydney NS \$214,299, Union Ont Indians Toronto Ont \$202,369, United Native Friendship Centre Fort Frances Ont \$98,350, United Native Nations Vancouver BC \$594,680, United Native Nation Friendship Soc Vernon BC \$76,847, Uranium City Friendship Centre Uranium City Sask \$109,111, Vale Island Friendship Centre Hay River NWT \$84,416, Valley Native Friendship Centre Duncan BC \$56,000, Vancouver Indian Centre Society Vancouver BC \$152,300, Victoria Native Friendship Centre Victoria BC \$152,300, Wa Wa ta Native Communications Sioux Lookout Ont \$319,261, Ye Sa To Communications Soc Whitehorse YT \$144,506, Yorkton Friendship Centre Yorkton Sask \$96,473, Yukon Territory Government Whitehorse YT \$80,750.

Contributions to Multiculturalism \$3,331,771—Affiliation Mult Society BC Vancouver BC \$34,500, Antigonish Highland Soc Antigonish NS \$300,000, Arushna Cross Cult Centre Calgary Alta \$88,192, Assoc Travailleur Immi Quebec Quebec Que \$30,000, Black Committee Council Que Montreal Que \$48,000, Calgary Mult Centre Calgary Alta \$27,415, Cdn Folk Arts Council Toronto Ont \$276,000, Cdn Polish Congress Toronto Ont \$30,000, Centre Interculturel Monchanin Montreal Que \$55,300, Centre Portugais Refer Promotion Soc Montreal Que \$30,000, Centre Social Aide Immigrant Montreal Que \$35,000, Centro Sevla Cultura Italiana Toronto Ont \$90,186, Chinese Cdn Nat Council Equal Toronto Ont \$40,000, Citizenship Council Manitoba Winnipeg Man \$60,000, Congress Nat Italo Cdns Region Montreal Que \$30,000, Cross Cult Communicate Centre Toronto Ont \$65,743, Dzviz Publishers Inc Winnipeg Man \$40,600, Fed Group Ethnique Que Montreal Que \$40,000, Greek Community Metro Toronto Toronto Ont \$35,487, Hamilton Dante Italy Lang Cult Hamilton Ont \$30,000, Hamilton Dist Mult Council Hamilton Ont \$50,000, Immigrant Service Soc BC Vancouver BC \$73,960, Inter Cult Assoc Victoria Victoria BC \$50,000, Inter Education Centre of St Mary Univ Halifax NS \$36,139, Jewish Education Community of Montreal Montreal Que \$41,380, Kitchener Waterloo Folk Art Mult Kitchener Ont \$27,000, Maison Internationale Rive Sud Longueuil Que \$50,000, Manitoba Parents Ukr Education Winnipeg Man \$27,500, Mult Assoc Nova Scotia Halifax NS \$44,856, Mult Council Saskatchewan Regina Sask \$49,000, Mult Council Windsor Essex Windsor Ont \$50,000, Mult Society Kelowna Kelowna BC \$60,000, Nat Assoc Cdn Origins Indian Montreal Que \$30,000, Nat Assoc Cdn origins India Ottawa Ont \$76,000, Nat Black Coalition Cda Toronto Ont \$30,000, Nat Black Coalition Cda Willowdale Ont \$30,000, Nat Mult Theatre Assoc Toronto Ont \$115,000, Patronat Italo Cdn Assist Immi Montreal Que \$57,653, PEI Mult Council Charlottetown PEI \$60,000, Radio Centreville Saint-Louis Montreal Que \$35,000, Regina Open Door Soc Regina Sask \$36,000, St Catharines Folk Arts Council Mult St Catharines Ont \$47,000, Sudbury Reg Mult Center Sudbury Ont \$66,500, Thompson Citizenship Council Thompson Man \$34,500, Thunder Bay Mult Assoc Thunder Bay Ont \$57,627, Toronto Board Jewish Educ \$140,834, Ukrainian Cdn Committee Winnipeg Winnipeg Man \$30,000, University of Alberta Edmonton Alta \$30,120, University of BC Vancouver BC \$54,493, Westman Mult Council Brandon Ont \$41,500, Winnipeg Chinatown Winnipeg Man \$30,000.

Public Service Commission \$5,600

1982 Federal Projects Stream of Summer Canada \$5,600

SOLICITOR GENERAL \$17,072,761**Department \$3,507,552****ADMINISTRATION PROGRAM \$3,507,552***Grant to the Canadian Association of Chiefs of Police \$50,000**Grant to the Canadian Association for the Prevention of Crime \$125,000**Grant to the John Howard Society \$50,000*

Payments to the Provinces, Territories, public and private bodies in support of activities complementary to those of the Solicitor General \$1,875,915—British Columbia Justice Institute Vancouver BC \$25,393, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont \$53,807, Calgary Police Service Calgary Alta \$55,413, Centre de Benevolat Rive Sud Inc Ste Catherine Que \$35,882, Citizen's Committee of the Restigouche Family Crisis Interveners Campbellton NB \$52,070, College of Cape Breton Sydney NS \$57,460, Connestoga Community Clinic Kitchener Ont \$66,270, Edmonton Police Edmonton Alta \$49,570, Health and Welfare Canada Ottawa Ont \$35,056, John Howard Society of Alberta Calgary Alta \$78,312, Mennonite Central Committee Kitchener Ont \$30,965, National Joint Committee of the Canadian Assoc of Chiefs of Police Vancouver BC \$90,000, Native Courtworkers Service Regina Sask \$48,940, Provinces of: British Columbia Ministry of the Attorney General Victoria BC \$53,142, New Brunswick Minister of Justice Fredericton NB \$48,819, Quebec Ministère de la Justice Ste-Foy Que \$80,636, Simon Fraser University Burnaby BC \$114,269, St Leonard's Society of Canada Windsor Ont \$72,037, Universities of: Alberta Edmonton Alta \$41,010, Montreal Montreal Que \$106,500, Ottawa Ottawa Ont \$58,745, Regina Regina Sask \$30,000, Toronto Toronto Ont \$107,456, Victim Offenders Service Reconciliation Kitchener Ont \$64,675.

Student Summer and Youth Employment \$1,406,637—Gisele Bernard St Lambert Que \$27,759, Nancy Love St Catharines Ont \$27,248.

Correctional Service \$1,414,610**CORRECTIONAL SERVICE PROGRAM \$1,414,610**

Grants to authorized after-care agencies \$871,018—Assoc des Services de Rehabilitation Sociale Montreal Que \$201,945, John Howard Societies Ottawa Ont \$444,725, Saint John NB \$30,370, Victoria BC \$30,370, The Salvation Army of Canada Toronto Ont \$39,428; others \$124,180.

*Pensions and other employee benefits \$137,926**Penitentiary inmates accident compensation \$9,557*

Payments to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty \$42,306

Contributions in support of activities complementary to the Correctional Service of Canada \$353,803—ARCAD Duvernay Que \$47,000, Canadian Assoc for the Prevention of Crime Ottawa Ont \$22,000, Frontier College Toronto Ont \$55,955, M2/W2 Association New Westminster BC \$40,000, Operation Springboard Toronto Ont \$60,808, St Leonard's Society of Canada Windsor Ont \$40,000; others \$88,040.

Royal Canadian Mounted Police \$12,150,599**LAW ENFORCEMENT PROGRAM \$12,150,599***Grant to the Royal Canadian Mounted Police Veterans Association \$2,500**Grant to the International Association of Chiefs of Police \$1,488**Grants to the survivors of members of the Royal Canadian Mounted Police killed in the course of duty \$99,720*

Pensions under the Royal Canadian Mounted Police Pension Continuation Act \$10,367,985—B M Anderson Ottawa Ont \$30,968, E J Ard Westbank BC \$27,102, R N Baynes Victoria BC \$28,028, P Bazowski Victoria BC \$34,055, G Begalki Ottawa Ont \$28,842, A H Buttler Edmonton Alta \$26,591, G C Caldbick Sardin BC \$33,800, J H Carroll Ottawa Ont \$34,085, S V M Chisholm Qualicum BC \$32,472, M R Christensen Oxford NS \$29,633, D D Cliffe Victoria BC \$27,034, G C Cunningham Victoria BC \$26,950, M R Dekoychay Fredericton NB \$30,664, C J Dent Dartmouth NS \$31,906, H C Draper Vancouver BC \$25,550, J P J P Drapeau Ottawa Ont \$36,894, J R Duchesneau Hudson Que \$29,403, C R Eves Cumberland BC \$28,210, T A Farr Brentwood Bay BC \$38,774, I D Fisher Victoria BC \$35,182, J F Friend Ottawa Ont \$32,866, J Congos Winnipeg Man \$33,198, W H Higgitt Ottawa Ont \$28,000, J H Hodgins Lanark Ont \$26,204, H K Hodgson Chilliwack BC \$26,204, H A Johnson Victoria BC \$28,744, A B McKenzie Gloucester Ont \$26,287, R J Mills Regina Sask \$39,970, M J Nadon Ottawa Ont \$31,150, A J Niedzwiecki Magrath Alta \$27,102, L R Parent Ottawa Ont \$25,500, J E R Perrier Brossard Que \$36,504, A C Potter Victoria BC \$28,105, J R R Quintal Gloucester Ont \$42,438, R J A Rochefort Gloucester Ont \$36,605, R J Ross Courtenay BC \$25,792, V M Seppala London Ont \$26,950, M S Sexsmith Kelowna BC \$42,741, R M Shorey Edward Ont \$34,522, K D Smith Coquitlam BC \$32,249, L S Smith Burnaby BC \$28,251, E H Trefry Victoria BC \$32,593, D J Wardrop Winnipeg Man \$28,770, D J Webster Calgary Alta \$36,605, G E Witherden Edmonton Alta \$35,706, E W Willes Victoria BC \$26,950, D J Wright Bedford NS \$34,337, P Wright Delta BC \$34,320, C Yule Vernon BC \$32,868, K C Ziegler Saskatoon Sask \$36,471.

*To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty \$1,613,848**Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty \$65,058***SUPPLY AND SERVICES \$284,454****Statistics Canada \$284,454***Association for Research in Income and Wealth New Haven Conn USA \$1,487**Inter-American Statistical Institute Washington DC USA \$40,628**International Statistical Institute Voorburg Netherlands \$1,475**International Comparison Project United Nations New York USA \$25,000**Massachusetts Institute of Technology Boston Mass USA \$50,000**New Employment Expansion and Development Program \$25,350**Student Summer and Youth Employment \$140,514*

TRANSPORT \$1,050,594,217**Department \$469,942,275****DEPARTMENTAL ADMINISTRATION PROGRAM \$1,315,765**

Grants in aid of transportation research to universities, other organizations, university students and other individuals \$679,600—Universities of: British Columbia Vancouver BC \$82,000, Dalhousie Halifax NS \$43,500, Manitoba Winnipeg Man \$50,000, Montreal Montreal Que \$82,000, Toronto and York Toronto Ont \$164,400, Canadian Institute of Guided Ground Transport Kingston Ont \$50,000.

Grant to National Transportation Week Committee \$20,000

Contributions for the support of transportation studies at universities and other institutions \$362,304—Universities of: British Columbia Vancouver BC \$55,329, Carleton Ottawa Ont \$30,845, Dalhousie Halifax NS \$61,354, Manitoba Winnipeg Man \$30,344, Montreal Montreal Que \$85,192, Toronto and York Toronto Ont \$59,171.

Provincial and municipal governments for research and demonstration projects \$253,861—Ministère des Transports du Québec Québec Que \$253,861.

MARINE TRANSPORTATION PROGRAM \$789,838

Grants to institutions assisting sailors \$11,800

Canada Safety Council \$1,667

Summer Canada Program \$166,672

Council of Forest Industries \$50,000

Centre for Cold Ocean Resources Engineering, Memorial University, to support research and development \$50,000

Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses \$6,084

Contribution to the Canadian Red Cross Society in respect of its boating safety program \$250,000—Canadian Red Cross Society Ottawa Ont \$250,000.

Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education \$253,107

Contribution as Canada's share of the cost of the North Atlantic Ice Patrol \$508

AIR TRANSPORTATION PROGRAM \$24,921,224

Grant to Royal Canadian Flying Club Association \$25,000

Grant to Air Cadet League of Canada \$24,288

Contributions to Royal Canadian Flying Clubs, Schools and Instructors \$60,216

Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended: Perimeter Airlines (Inland) Ltd for the operation of the Prairie Air Service \$122,500; Quebec Aviation Ltd for services at St Leonard NB \$135,000

Student summer employment \$99,321

Contributions for the operation of municipal or other airports \$14,596,376—Blanc Sablon Que \$96,983, Brandon Man \$256,064, Broughton Island NWT \$92,000, Churchill Falls (Labrador) Corp Ltd St John's Nfld \$440,980, Campbellton Dalhousie Municipal Airport Ltd Dalhousie NB \$583,670, Cape Dorset NWT \$148,000, Charlevoix Que \$54,000, Chevery Que \$116,053, Clyde River NWT \$110,000, Cranbrook BC \$663,979, Dauphin Man \$146,856, Dawson Creek BC \$346,509, District of Lynn Lake Man \$237,000, District of Mystery Lake Man \$372,479, Dryden Ont \$361,374, Eldorado Nuclear Ltd Uranium City Sask \$186,550, Flin Flon Man \$181,000, Fort Chipewyan Alta \$203,020, Fort Frances Ont \$261,067, Gagnon Que \$469,783, Gaspe Que \$288,000, Government of the Northwest Territories Yellowknife NWT \$3,293,750, Government of the Yukon Territory Whitehorse YT \$618,780, Hamilton Ont \$889,761, Kelowna BC \$577,368, Lake Harbour NWT \$127,000, Manitoba Hydro Winnipeg Man \$230,389, Mingan Que \$140,972, Minister of Finance of Manitoba Winnipeg Man \$148,000, Mooseonee Ont \$134,068, Natashquan Que \$81,866, New Town of Rainbow Lake Alta \$61,683, Pangnirtung NWT \$127,000, Peace River Alta \$211,456, Pembroke Ont \$155,318, Pond Inlet NWT \$127,000, Powell River BC \$26,865, Prince Albert Sask \$239,618, Rouyn Que \$426,000, Sanikiluaq NWT \$148,000, Sarnia Ont \$182,639, Sudbury Ont \$825,000.

Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities: Major contributions: Newfoundland—Davis Inlet, Labrador \$782,996 Postville, Labrador \$446,000 Québec—Chibougamau \$2,671,316

Financial assistance to local/local commercial airports program \$1,984,257—Digby NS \$70,125, Dolbeau Que \$138,000, Forestville Que \$100,000, Gravelbourg Sask \$167,800, Maniwaki Que \$75,000, Margaree NS \$126,421, Merritt BC \$195,824, Montmagny Que \$65,000, Pokemouche NB \$162,715, Port Hawkesbury NB \$25,000, Roberval Que \$360,000, St Michel des Saints Que \$240,000, Trois-Rivières Que \$124,696, Weymontachi Que \$29,640.

Other contributions to assist with the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities \$1,187,973—Brandon Man \$105,324, Churchill Falls Labrador Nfld \$496,078, Fort Rupert NWT \$100,000, Norway House Man \$458,814.

Special Employment Initiative Program \$811,414—Chetwynd BC \$60,000, Elk Valley River BC \$322,000, Mascouche Que \$32,000, Melfort Sask \$35,000, St Georges de Beauce Que \$155,000, Ste Anne des Monts Que \$207,414.

Contribution toward the operation of Toronto Island Airport \$332,241

Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities \$1,626,809—Cégep St-Jean sur le Richelieu Québec Que \$1,385,780, ICAO International Civil Organization \$241,029.

Payments to an International agency for the operation and maintenance of the Aerosat Co-ordination Office \$15,517

SURFACE TRANSPORTATION PROGRAM \$442,915,448

Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services \$12,541,710

Province of Newfoundland in respect of the provision of coastal ferry services \$1,958,283

Province of Québec in respect of the provision of coastal freight and passenger ferry services \$2,471,703

TRANSPORT—Continued

Newfoundland Steamships Ltd in lieu of subsidizing a water service between Montreal, Quebec and the Newfoundland ports of Corner Brook and St John's \$2,505,000

Operation Lifesaver Committee in support of a highway-railway grade crossing safety program \$75,000

Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways Montréal Qué \$1,532,379

Railway Employee's Provident Fund: Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1982 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1982, \$50 per month instead of \$20 per month as fixed by the said Act \$3,656,230

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963) Montreal Que \$1,935,164

Roads and Transportation Association of Canada \$131,800

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident countermeasure development program \$44,791

Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of New Brunswick, Newfoundland, Nova Scotia, and Prince Edward Island, to assist in strengthening and improving the primary highway network \$26,188,843—Government of New Brunswick NB \$6,892,049, Government of Newfoundland Nfld \$12,100,000, Government of Nova Scotia NS \$5,747,349, Government of Prince Edward Island PEI \$1,449,445.

Contributions to Fleetline Buses Ltd, with respect to the renovation of bus terminal facilities in Holyrood, Newfoundland \$19,239

Contribution to Newhook's Transportation Ltd—To offset the revised cost of obtaining a motor coach, in accordance with the Atlantic Provinces Transportation Program \$117,000

Contribution to S M T (Eastern) Ltd for the provision of bus services between Edmundston and Moncton New Brunswick \$100,000—S M T (Eastern) Ltd Saint John NB \$100,000.

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment \$13,142,000—Community Improvement Corporation Fredericton NB \$1,587,202, Minister of Finance Province of British Columbia Victoria BC \$704,032, Office de Planification et de Développement du Québec Québec Qué \$10,850,766.

Contributions in respect of a Summer Youth Employment Program \$29,615

Contributions for ferry and coastal passenger and freight services \$8,751,450—Coastal Transport Saint John NB \$259,000, Davis Brothers Trading Company St John's Nfld \$71,077, Northern Cruiser Ltd St John's Nfld \$570,372, Northumberland Ferries Ltd Charlottetown PEI \$5,665,870, Puddister Trading Company Ltd St John's Nfld \$262,884, Traversier CTMA Iles de la Madeleine Que \$1,922,247.

Contributions to the railways, for revenue losses incurred during the 1982-83 crop year \$130,400,000—Canadian National Railways Montreal Que \$65,200,000, Canadian Pacific Ltd Montreal Que \$65,200,000.

Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act, and in respect of studies for an improved urban environment \$952,576—Corporation of the City of Sarnia Sarnia Ont \$950,000.

Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council \$52,600,000—City of Brantford Brantford Ont \$48,589, City of Cornwall Cornwall Ont \$734,787, City of North York North York Ont \$509,045, City of Sudbury Sudbury Ont \$46,980, City of Vancouver Vancouver BC \$280,423, Corp of the City of Belleville Belleville Ont \$162,276, Corp of the City of Brampton Brampton Ont \$1,010,153, Corp of the City of Burlington Burlington Ont \$32,902, Corp of the City of Mississauga Mississauga Ont \$826,774, Corp of the City of New Westminster New Westminster BC \$26,500, Corp of the District of Burnaby Burnaby BC \$2,197,076, Corp of the District of Saanich Victoria BC \$297,969, Corp of the Town of Milton Milton Ont \$1,352,339, Corp of the Town of Oakville Oakville Ont \$943,816, Department of Finance of Nova Scotia Halifax NS \$1,130,119, Department of Transport of Newfoundland St John's Nfld \$66,488, Government of Newfoundland and Labrador St John's Nfld \$194,755, Minister of Finance of British Columbia Victoria BC \$5,183,135, Minister of Finance of Manitoba Winnipeg Man \$2,306,155, Minister of Finance of New Brunswick Fredericton NB \$754,869, Minister of Finance of Prince Edward Island Charlottetown PEI \$314,251, Minister of Finance of Saskatchewan Regina Sask \$2,583,396, Ministre des Finances du Québec Québec Que \$19,965,982, Municipality of Metropolitan Toronto Toronto Ont \$412,168, Newfoundland Exchequer Account St John's Nfld \$70,887, Provincial Treasurer of Alberta Edmonton Alta \$4,655,914, Regional Municipality of Halton Halton Ont \$48,078, Regional Municipality of Hamilton Hamilton Ont \$2,041,750, Regional Municipality of Ottawa-Carleton Ottawa Ont \$553,731, Regional Municipality of York Newmarket Ont \$59,666, Town of Golden Golden BC \$28,444, Town of Nanapanee Nanapanee Ont \$222,833, Treasurer of the Borough of Etobicoke Etobicoke Ont \$2,624,378, Treasurer of the Borough of Scarborough Scarborough Ont \$112,549, Treasurer of the Corporation of the City of Toronto Toronto Ont \$747,551.

Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council \$84,700,000—Canadian National Railway Company Montreal Que \$50,500,000, Canadian Pacific Ltd Toronto Ont \$34,200,000.

Payments to the Canadian Wheat Board for the leasing of hopper cars for the transportation of grain in Western Canada \$18,336,404

Contributions in accordance with terms and conditions prescribed by the Governor in Council for the purchase of 1,280 grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian Railway Companies \$80,726,261

Canadian Transport Commission \$580,651,942

Payments under the Railway Relocation and Crossing Act \$15,379,759—Alberta Transportation Co Edmonton Alta \$2,000,000, Algoma Central Railway Sault Ste Marie Ont \$51,545, British Northern Railway Vancouver BC \$32,836, Burlington Northern Inc St Paul Minn \$197,509, Canadian National Railways Calgary Alta \$35,631, Edmonton Alta \$1,185,369, Moncton NB \$537,920, Montreal Que \$1,077,960, St John's Nfld \$211,517, Toronto Ont \$1,361,825, Vancouver BC \$57,222, and Winnipeg Man \$716,020, Canadian Pacific Ltd Calgary Alta

TRANSPORT—Continued

\$67,953, Moncton NB \$96,724, Montreal Que \$117,337, Toronto Ont \$4,008,367, Vancouver BC \$47,597, and Winnipeg Man \$84,249, Chesapeake and Ohio Railway Co Toronto Ont \$149,523, City of Regina Regina Sask \$100,000, City of Winnipeg Winnipeg Man \$132,858, Consolidated Rail Corp Philadelphia USA \$58,503, Devo Railway Sydney NS \$71,116, Essex Terminal Railway Windsor Ont \$30,616, PEI Department of Highways Charlottetown PEI \$37,337, Ministère des Transports Quebec Que \$429,887, Ministry of Finance Winnipeg Man \$36,393, Ministry of Transportation and Communications Downsview Ont \$658,360, Napierville Junction Railway Co Albany NY \$82,132, The Nova Scotia Dept of Highways Halifax NS \$40,436, Ontario Northland North Bay Ont \$52,401, Province of Alberta Calgary Alta \$564,000, Province of New Brunswick Moncton NB \$73,349, Province of Nova Scotia Halifax NS \$30,466, The Toronto Hamilton & Buffalo Railway Co Hamilton Ont \$85,854, Town of Coaticook Coaticook Que \$62,800, The Corp of the Township of Maidstone Toronto Ont \$28,956, Transport New Brunswick Moncton NB \$69,295, Transport Quebec Montreal Que \$103,000, Ville de Charny Charny Que \$33,142, The Corp of the City of Thunder Bay Thunder Bay Ont \$35,890, White Pass Transport Yukon NWT \$27,461.

Maritime Freight Rates Act \$9,565,599—Canada and Gulf Terminal Railway Mont Joli Que \$92,057, Canadian National Railways Company Montreal Que \$8,292,556, Canadian Pacific Express Co Ltd Toronto Ont \$185,172, Canadian Pacific Railway Co Montreal Que \$694,178, Dominion Atlantic Railway Montreal Que \$263,585, Quebec Central Railway Montreal Que \$38,051.

Payment of operating subsidies to Regional Air Carriers \$1,500,000—Eastern Provincial Airways Ltd Gander Nfld \$865,421, Quebecair Dorval Que \$634,579.

Payments to Railway and Transportation Companies of amounts determined pursuant to the provisions of the Railway Act \$498,187,885—Algoma Central Railway Sault Ste Marie Ont \$2,655,463, Canadian National Railway Co Montreal Que \$255,595,427, Canadian Pacific Ltd Montreal Que \$234,183,493, Consolidated Rail Corp Philadelphia Pa \$687,958, Northern Alberta Railway Co Edmonton Alta \$4,884,405, Penn Central Corp Philadelphia Pa \$153,691, Toronto Hamilton and Buffalo Railway Co Hamilton Ont \$27,448.

Payments to Railway and Trucking Companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act \$55,880,473—Albany Cartage Co Ltd Havelock NB \$177,371, Roch Allard Carleton Que \$26,284, A & M Transport Ltd Havelock NB \$147,688, Robert A Archibald Trucking Ltd Amherst NS \$55,381, G M Armour & Son Ltd Moncton NB \$379,071, Arro Transport Ltd Summerside PEI \$50,366, G Arsenault Ltd Rogersville NB \$31,800, ATCAR Transport Ltd Richibucto Village NB \$39,375, Atlantic Searoute Ltd Halifax NS \$365,275, R E Baird & Sons Ltd Perth Andover NB \$48,171, L A Barton & Sons Ltd Cumberland Bay NB \$32,582, Bartlett's Transport Ltd Corner Brook Nfld \$36,036, Gerald Battist Trucking Ltd Pictou NS \$36,297, J W Baughan Ltd Sackville NB \$92,341, John Baughan Sackville NB \$77,795, Beauce Express Inc St Georges de Beauce Que \$73,617, O Belanger Transport Inc St Come Liniere Que \$89,564, Robert J Bell Weymouth NS \$52,614, Big Wheels Transport & Leasing Ltd Kensington PEI \$342,497, Biloudeau & Freres Enr Dauguan Que \$48,219, L Biloudeau & Fils Ltee Bellechasse Que \$85,065, Guy Bisson Ste Justine Que \$40,277, Black's Transfer Ltd St John NB \$26,284, BMC Limited St John NB \$221,654, Leopold Bouchard Lac au Saumon Que \$60,098, Bonness Transport Ltd Charlottetown PEI \$159,064, Guido Brocher St Gabriel Que \$40,227, Brookville Transport Ltd St John NB \$37,840, Brookfield Lumber Co Ltd Brookfield NS \$40,229, Jim Brophy Ltd Holyrood Nfld \$45,273, Brophy's Trucking Ltd Upper Blackville NB \$29,808, David Brown United Ltd Waterville NS \$192,806, Jack Brown Ltd

Upper Musquodoboit NS \$72,699, Brunswick Petroleum Transport Ltd Dartmouth NS \$408,963, Brunswick Transportation Ltd Campbellton NB \$42,092, Alfred J Burke & Sons Ltd Cap Pele NB \$31,255, Burgess Contracting Ltd Havelock NB \$105,512, Burgess Transfer & Storage Ltd Dartmouth NS \$56,745, Cabano Transport Ltee Riviere du Loup Que \$39,208, Caldwell Transport Ltd Florenceville NB \$119,246, John Cameron Trucking Ltd Mabou NS \$26,600, John M Campbell Crapaud PEI \$35,415, Canadian National Express Division Montreal Que \$280,380, Canadian National Railways Montreal Que \$6,984,955, Canadian Pacific Express St John NB \$616,357, Canadian Pacific Ltd Toronto Ont \$320,348, Canadian Pacific Railways Montreal Que \$168,257, Cape Breton Development Corp Sydney NS \$3,147,361, Aurele Caron Inc St Clement Que \$40,121, Caron et Fils Transport Inc Montmagny Que \$66,901, Elloi Cauchon St Ubalde Que \$45,310, Cement Cartage Co Ltd Havelock NB \$208,779, Causeway Transport Co Ltd Birch Bay Nfld \$26,649, Clement Chabot St Lazare Que \$36,003, Chabot & Desmarais Inc St Agapitville Que \$102,829, Jean Claude Charette St Vianney Que \$33,390, Pierre Paul Chenard Rimouski Que \$27,747, La Cie de Bois de Nouvelle Ltee Carleton Que \$66,479, Clarke Transport Canada Inc Mount Pearl Nfld \$28,979, Elmer Clarke Pugwash NS \$33,191, CMR Transport Inc Ste Perpetue Que \$25,572, Roy Clough Transport Ltd Pickering Ont \$361,714, Coastal Bulk Transport Ltd Dartmouth NS \$40,878, Coastal Truck and Trailer Rentals Ltd Upper Island Cove Nfld \$50,083, Coles Transport Ltd Hawkes Bay Nfld \$48,654, Conrad's Transport Ltd Dartmouth NS \$117,627, Construction F Morin Inc Pohennagamook Que \$100,441, The Cornwallis Trucking Co Ltd Port Williams NS \$36,143, Cross Construction Ltd Deer Lake Nfld \$25,495, CTMA Express Ltee Iles de la Madeleine Que \$39,698, Costal Wood Treating Ltd Fredericton NB \$74,129, J Craig & Sons Trucking Ltd Perth Andover NB \$29,458, Day & Ross Ltd Hartland NB \$3,608,447, Day & Ross Nfld Ltd St John's Nfld \$83,779, D D Transport Ltd Clarendville Nfld \$43,669, Frank Delaney Transport Ltd Grindstone Que \$26,677, Alain Desrosiers St Lucie Que \$26,154, Alfred Desrosiers Ste Felicie Que \$26,199, Conrad Dion St Paul de Montminy Que \$25,364, Diamonds Transfer Ltd Moncton NB \$44,167, Lionel Dionne St Alexandre Que \$52,183, DMR Transport Ltd St John NB \$55,624, Dominion Atlantic Rail Montreal Que \$158,307, Donahue's Transfer Ltd Moncton NB \$66,352, Douglas Harbour Lumber & Trucking Ltd Ripples NB \$45,597, Dow's Trucking Ltd Hartland NB \$87,668, Marcel Drouin St Odillon Que \$43,102, Drury's Transfer Ltd Sussex NB \$57,168, Jean Claude Dumais Rimouski Que \$33,952, Jean Claude Dumais Inc Lucville Que \$146,086, Robert J Bill Weymouth NS \$52,614, Leo Dussault Transport Inc Ltee Donnacona Que \$58,626, Easson's Ltd Berwick NS \$359,943, East Coast Transport Ltd St John's Nfld \$43,334, Eastern Transport Ltd Truro NS \$366,558, Eastern Dairy Co-op Ltd Antigonish NS \$38,834, Les Entreprises Yvon Levesque Inc Mont Joli Que \$114,469, Etheridge & Carmichael Pulp Contractors Margaree Valley NS \$25,460, Express Lait Inc St Camille Que \$48,529, Falls Transport Ltd Grand Falls NB \$48,681, Fisher Transport Brookfield NS \$71,993, H E Fisher Moncton NB \$37,759, Florist Transport Ltd Falmouth NS \$45,986, Forest Carriers Ltd Caledonia NS \$66,085, Les Entreprises Forestieres St Magloire Inc St Magloire Que \$42,229, Bernard Fortin Ste Juste du Breteniers Que \$29,915, Clement Fournier St Nerec Que \$37,067, Fraser Fox & Son Ltd Nackawick NB \$25,518, Otto Fraser Nashwaak Bridge NB \$31,928, R G Freaque Ltd Lewisport Nfld \$47,517, RE & JE Friars Ltd Saint John NB \$49,029, Fruits & Legumes Theriault Ltee Maissonnette NB \$43,186, Fullerton Enterprises Ltd Rothsay NB \$33,551, Walter A Gale & Sons Ltd Great Codroy Nfld \$32,744, Laurentine Gaulin Tourville Que \$31,717, Raymond Gauvin St Adalbert Que \$29,348, Germaine & Williams Trucking Ltd New Glasgow NS \$61,254, Albert Girouard Ltd Ste Marie NB \$53,078, Gillis Construction Baddick NS \$65,708,

TRANSPORT—Continued

Glooscap Trucking Ltd Kentville NS \$29,974, Gloucester Transport Ltd Cocagne NB \$46,411, Noel Godbout Transport St Quentin NB \$78,273, Fernand Gosselin Inc St Romuald Que \$284,263, Gaetan Gosselin St Luc Que \$26,127, Grand Falls Central Railway Co Ltd Grand Falls Nfld \$197,920, Robert A Greer Ltd Fredericton NB \$36,631, Greenfield Trucking Co Ltd Greenfield NS \$26,876, William Grogan Ltd Chatham NB \$65,683, Guilbault Transport Inc Grandines Que \$40,755, John R Gunn Mount Steward PEI \$127,521, Halifax Transfer Co Ltd Halifax NS \$28,634, Boyd Harding Plaster Rock NB \$37,685, B F Harvey & Sons Ltd Glassville NB \$27,816, Hawke Industries Ltd Hawke's Bay Nfld \$83,434, E B Hill & Son Ltd Truro NS \$95,365, Hillman's Transfer Sydney NS \$118,152, Higgins Trucking Ltd Chipman NB \$57,586, J L Hogg Transport Ltd Cornwall PEI \$38,912, Pearl H Holland New Germany NS \$51,131, A & F Hollett & Son Ltd Norris Armsouth Nfld \$68,415, George W Holmes Trucking Ltd Stellarton NS \$56,352, Household Movers & Shippers Ltd St John's Nfld \$152,845, Hoyt's Moving and Storage Ltd Halifax NS \$50,763, Humphrey's Transfer Ltd Riviere du Loup Que \$75,864, Hyde Milling Transport Inc Truro NS \$64,227, Interlat Inc St Agapitville Que \$135,316, Ralph Issmond Gander Nfld \$29,399, Les Entreprises H Jalbert Inc St Pamphile Que \$51,571, J & R Trucking Co Ltd Clarendville Nfld \$37,046, Ralph Jones Lewisport Nfld \$49,881, Jardine Transport Ltd Fredericton NB \$128,601, Jeric Transport Ltd Fredericton NB \$79,178, Jodrey & Pulsifer Transport Ltd Wolfville NS \$188,692, Jumbo Motor Express Ltd Etobicoke Ont \$491,841, Gregory E Kelly Sussex NB \$50,461, Kennetcook Trucking Ltd Kennetcook NS \$35,405, King Transport St John's Nfld \$30,969, King's Transport Ltd Bishops Falls Nfld \$49,764, Harold H Knox Chipman NB \$31,518, Jean Guy Langlois St Paul De Montmagny Que \$31,775, Antoine Lariviere St Zacharie Que \$28,852, Stanley Layden Sterdy Brook Nfld \$27,707, Gaston Lebel Squateck Que \$46,767, P A Leblanc & Fils Inc New Richmond Que \$25,756, Jean-Paul Leblond Inc St Cyprien Que \$53,057, Ledrew's Express Ltd St John's Nfld \$131,410, Joseph Lefrançois Inc St Leon le Grand Que \$24,083, Harold B Legge Port Williams NS \$202,036, Layton R Greeno Lime Ltd Amherst NS \$27,246, Jacques Lord St Cyrille de Lessard Que \$25,975, Lundrigan Group Ltd Corner Brook Nfld \$162,863, MacDonald's Excavating Ltd Pictou NS \$75,875, Gary L MacDonald Nashwaak Bridge NB \$90,482, J P MacInnis Trucking Ltd Whycocomagh NS \$76,722, John E MacLean Enterprises Ltd Margaree Harbour NS \$53,727, M R MacLaughlin Ent Ltd Antigonish NS \$36,951, MacQuarrie Ent Ltd Summerside PEI \$38,469, Gus Mallard Inc Elmira PEI \$48,939, Mariner Towing Ltd St Eleonors PEI \$66,525, Maritime Ontario Freight Lines Ltd Brampton Ont \$810,527, Maritime Warehousing & Transfer (NB) Ltd St John NB \$58,204, Maritime Warehousing & Transfer Co Ltd Dartmouth NS \$83,381, Robert F Mason Ltd Sussex NB \$26,367, Matane Gaspipe Transport Inc Matane Que \$132,173, Herve Matte & Fils Camionneurs Ltee Donnacona Que \$58,389, Roy Mattison Pughaw NS \$26,681, McAuley's Transfer Ltd Centreville NB \$228,996, Joseph MacDonald Badger Nfld \$41,622, McCully & Soy Ltd Truro NS \$62,635, McMahon Transport Ltee St Celestin Que \$28,675, Austin G McQuaid Inc Charlottetown PEI \$44,849, M & D Transfer Ltd Saint John NB \$36,534, Aldeo Michaud Rimouski Que \$38,996, Michaud & Freres Enrg St Helene Que \$29,989, Midland Transport Ltd Moncton NB \$1,714,814, Roy's Midway Ltd Saint John NB \$461,478, R & G Milk Trucking Co Ltd Sussex NB \$32,827, Minex Enr Lauzon Que \$25,809, Les Bois Morneau Inc St Pamphile Que \$72,878, Moffatt Bros Moving & Storage Ltd Truro NS \$726,139, G K Morse Trucking Ltd Centreville NS \$56,909, Gordon Morse Trucking Ltd Berwick NS \$30,412, Murphy Brothers Ltd Corner Brook Nfld \$60,805, New Brunswick-Quebec Transport Ltd Grand Fall NB \$35,090, Newville Trucking Co Parboro NS \$29,164, Nima Transport Ltd Robichaud NB

\$35,329, Northesk Transport Ltd Millerton NB \$34,598, Northumberland Co-operative Ltd Newcastle NB \$38,440, Nuco Trucking Ltd King's Point Nfld \$44,037, Terrence O'Brien Stephenville Nfld \$29,935, O'Donnell Trucking Ltd Millerton NB \$47,195, O'Donnell's Trucking Co Ltd St Mary's Bay Nfld \$60,586, OMR Transport Ltd St John NB \$55,624, Donald R O'Neil Baie Ste Anne NB \$42,664, O'Neil's Trucking Ltd Florence NS \$32,044, Parent Lumber Ltd St Quentin NB \$41,930, N M Paterson & Sons Ltd Montreal Que \$37,671, G T Peyton Trucking Co Ltd Botwood Nfld \$66,719, Pictou Transfer Ltd Pictou NS \$45,093, Pike's Ltd Stephenville Nfld \$216,866, Leonard Pineault & Fils Inc St Alexis de Matapedia Que \$25,733, Bertin Poirier Ste Blandine Que \$32,977, Poirier Entreprise Ltd Moncton NB \$67,552, Provincial Carriers Ltd Mount Pearl Nfld \$62,086, Ralph's Transport Ltd Saint John NB \$25,549, Rankin Pulp Hauling Ltd Mabou NS \$26,685, Refrigerated Transport Ltd Moncton NB \$243,298, Restigouche Transport Ltd Campbellton NB \$80,641, E F Rhodenizer Transfer Ltd Berwick NS \$44,412, Robert Ricard St Quentin NB \$29,161, Rimouski Transport Ltee Ancienne Lorette Que \$94,703, R A Rose & Sons Ltd Elmira PEI \$37,239, Garfield Rumbolt Deer Lake Nfld \$42,519, Vaughan Ross Boistown NB \$84,274, J E Roy Inc St Henri de Levis Que \$41,303, RST Industries Ltd Saint John NB \$284,204, Gerald C Sarchfield & Sons Ltd Young's Cove Road NB \$44,622, Scovil & Earl Inc Juniper NB \$37,693, Sept Îles Transport Inc Woodstock NB \$28,611, Shediak Dairy (1968) Ltd Shediak NB \$49,887, S & G Transport Ltd Fredericton NB \$144,810, Simmon's Trucking Boyd's Cove Nfld \$35,943, Roy W Slociem East Apple River NS \$25,477, S & M Trucking Sydney River NS \$151,388, K & B Smyth Bros Transport Ltd Brookfield NS \$26,263, Royce Snider Sussex NB \$31,910, Southampton Transport Ltd Southampton NS \$29,704, Southwest Trucking Ltd Stephenville Nfld \$79,681, Leon St Onge & Fils Inc Carmel Que \$40,060, St Paul Trucking Ltd St Paul NB \$38,728, Sullivan's Trucking Ltd Blackville NB \$38,364, Sunbury Transport Ltd Fredericton NB \$118,249, Peter Sutherland Transport Ltd Scotsburn NS \$45,511, Syndicat des Producteurs de lait de Quebec (UPA) du Berger Que \$177,135, Herve Talon Ste Apolline Que \$33,074, Jean Laval Tanguay Mont Joli Que \$25,823, F M Taylor Trucking Ltd Debert NS \$50,141, Newton S Thompson Elmsdale NS \$26,733, Thompson's Transfer Co Ltd Middleton NS \$391,054, Transbois (Canada) Ltee St Pamphile Que \$201,966, Transport ADS Inc St Henri de Levis Que \$66,288, Transport Alimentaire du Bas St Laurent Inc Matane Que \$172,882, Transport Amical Amqui Que \$90,692, Transport AMC Inc Notre Dame des Auxiliaires de Buckland Que \$37,486, Transport Antel Inc Murdochville Que \$61,517, Transport E J Bourque Ltee Mont Joli Que \$104,959, Les Transports Julien Bujold Inc St Anaclet Que \$90,777, Transport Chabot & Tanguay Inc Ste Justine (Langevin) Que \$79,314, Transport E R Chicione Inc Barachois Que \$45,713, Transport D'Anjou Inc Riviere du Loup Que \$872,298, Transport D'Allaire Ltee Montmagny Que \$67,928, Transport des Appalaches Montmagny Que \$30,021, Transport DLM Inc Nouvelle Que \$47,156, Transport Dionne Ltee Mont Joli Que \$68,297, Transports Fraser-Ville Inc Riviere du Loup Que \$150,835, Les Transports Roger Giguere Inc Beauce Nord Que \$30,518, Transport Real Hudson Inc Rimouski Que \$51,311, Transport Guereite Inc Degelis Que \$118,950, Transport Jackos Inc Ste Germaine du Lac Etchemin Que \$40,976, Transport Juroma Ltee Nouvelle Ouest Que \$43,314, Transport Kawi Inc Bonaventure Que \$26,284, Transport Lac des Aigles Ltee Lac des Aigles Que \$57,765, Transport L Laliberte Inc St Camille Que \$39,346, Transport Jules Langlois Enr St Onesime Que \$36,670, Transport P E Levesque Inc Amqui Que \$29,001, Transport Guy Levesseur Inc Est Court Que \$76,779, Transport L J P Inc Riviere du Loup Que \$32,745, Transport P A Lessard St Georges de Beauce Que \$99,135, Transport A Lord Inc Ste Perpetue Que \$47,720, Transport de la Matapedia Inc Causapscal Que \$99,012, Gerald Pelletier Ltee Isle Verte Que \$180,760, Les Transports Regis Inc St Pamphile

TRANSPORT—Concluded

Que \$67,816, Transport Regis Hannison Inc Ste Felicite Que \$33,263, Transport Samson Inc Lauzon Que \$270,139, Transport Ste Florence Inc Laval des Rapides Que \$40,047, Transports Speribel Inc Ancienne Lorette Que \$1,619,259, Transport Ste Marie Inc Beauce Que \$32,254, Transport Toussaint et Fils Inc St Camille Que \$36,557, Transport Theberge Ltee Trois Pistoles Que \$219,061, Translait Inc Ste Claire Que \$102,240, Fernando Turcotte St Paul Que \$27,387, Turner Carriers Ltd Bridge Water NS \$36,886, Twin Cities Co-operative Dairy Ltd Halifax NS \$38,815, Valley Sales & Services Ltd Grand Falls NB \$49,148, Victoria Transport Ltd Grand Falls NB \$25,871, Wade's Trucking (1981) Ltd St Anthony Nfld \$37,079, Wallace Warehouse and Cartage Ltd Moncton NB \$84,104, Kevin Wareham Ltd Arnold's Cove Nfld \$71,961, W C Transport Deer Lake Nfld \$26,793, Westfield Transport Ltd Truro NS \$104,149, Young's Trucking Ltd Fredericton NB \$37,953, Zinck's Transfer Co Ltd Antigonish NS \$54,387.

Student Summer and Youth Employment \$138,226

TREASURY BOARD \$653,706

Secretariat \$649,986

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM \$128,000

Institute of Public Administration of Canada \$125,000

Federal Institute of Management \$3,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM \$521,986

Payments under earlier superannuation and retirement acts \$16,887

Public Service Pension Adjustment Act \$505,099

Comptroller General \$3,720

MANAGEMENT PRACTICES AND CONTROLS PROGRAM \$3,720

International organization of Supreme Audit Institutions \$3,720

VETERANS AFFAIRS \$1,015,598,211

VETERANS AFFAIRS PROGRAM \$415,817,556

North West Field Force \$9,638

South African War \$44,389

World War I \$14,713,421

World War II and Special Forces (Korea) \$354,848,415

Dual Services (World War I and II) \$746,460

Civilian War Allowances \$17,988,284

Assistance in accordance with the provisions of the Assistance Fund regulations \$1,767,300

Grant to Army Benevolent Fund \$18,000

Grant to Royal Canadian Legion \$9,000

Children of War Dead (Educational Assistance) \$892,454

University and Vocational Training \$12,478

Assistance to Canadian Veterans—Overseas District \$39,850

Last Post Fund \$996,182

Canadian Veterans Association of the United Kingdom \$1,000

Special Housing Assistance for Veterans \$50,737

Payments under the War Service Grants Act, Repayments under Section 15 for compensating adjustments made in accordance with the term of the Veterans' Land Act \$72,618

Re-establishment credits under Section 8 \$35

Returned Soldiers Insurance Act actuarial liability adjustment \$63,756

Veterans Insurance actuarial liability adjustment \$803,105

Commonwealth War Graves Commission \$2,241,625

United Nations Memorial Cemetery in Korea \$19,452

Treatment and Related Allowances \$3,164,330

Grants to various provinces concerning the provisions of prosthetic services to veterans \$83,968

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals \$15,768,107

Grants to veterans settled on provincial land in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S. c. V-4) and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under Section 45 of the Veterans' Land Act—Provincial and Dominion Land grants \$548

Students Summer Youth Employment \$50,133

Contributions to Aging Veterans to assist in defraying costs of extended health care not covered by provincial health program \$1,412,271

WAR VETERANS ALLOWANCE BOARD PROGRAM \$5,774

Spouse's pension \$5,774

PENSIONS PROGRAM \$599,774,881

The Flying Accidents Compensation Order \$339,748

World War I \$86,964,429

World War II \$476,529,647

Civilians World War II \$1,878,060

Defence Forces, Peacetime Services \$21,326,521

Special Forces (Korea) \$11,764,146

Newfoundland Special Awards \$16,544

Burial Grants \$805,117

Gallantry Awards \$73,926

Compensation for Loss of Earnings \$76,743

(1) Includes the Petroleum Compensation Revolving Fund.

(2) Does not include \$1,142 related to provincial reciprocal tax payments and licences.

SECTION 37

1982-83 PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

	<i>Page</i>
Names of members of commissions and rates of pay	37.2
Special distribution of budgetary expenditures maintained under authority of Treasury Board	37.11
Travel expenses of ministers and parliamentary secretaries ..	37.37
Canadian representation at international conferences and meetings—Expenditure by conference and meeting (External Affairs)	37.39
Canadian representation at international conferences and meetings—Travel expenses regarding conferences and meetings (External Affairs)	37.39
Distribution of operational and capital expenditures (Exter- nal Affairs).....	37.41
Statement of indemnities, allowances and travel expenses paid in 1982-83 (Parliament)	37.43
Salaries of parliamentary secretaries to ministers (Parlia- ment)	37.47
Miscellaneous salaries and allowances to ministers (Privy Council)	37.48
Expenditures by institution (Solicitor General)	37.49
Details of amounts transferred to other departments to supplement provisions of other votes (Treasury Board)	37.51

Names of members of commissions and rates of pay

COMMUNICATIONS

Canadian Radio-television and Telecommunications Commission

The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, c 49, 1975, and consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council.

Section 7 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees for attendance at meetings of the Commission or any committee thereof or at any public hearing before the Commission that they are requested by the Chairman to attend as are fixed by by-law of the Commission. By-law no 14 of the Commission provides that part-time members be paid a fee of \$250 per day.

Full-time members: Chairman J Meisel, Vice-Chairmen: JE Lawrence, R Therrien, Members: M Coupal (appointed March 31, 1983), JL Gagnon (retired February 21, 1983), RA Gower, JW Grace, PH Klinge, JP Mongeau, JR Robson.

Part-time members: RJ Baker Charlottetown PEI (appointed April 6, 1982), ME Barrie St Thomas Ont, J de la Chevroitière Sorel Que (appointed May 20, 1982), R De Stefano Sudbury Ont, M Gervais Montreal Que, E Goodridge St John's Nfld (resigned August 31, 1982), S Merchant Saskatoon Sask (appointed December 2, 1982), SC Patrick Winnipeg Man, MK Raines Burnaby BC, G Soucy Campbellton NB.

National Film Board

Names of members: M I Chertkow, J de B Domville Chairman, de Montigny Marchand, P Fortin Vice-Chairman, J Godfrey, N Harvey, A W Johnson (term expired July 9, 1982), P Juneau (appointed August 1, 1982 to replace A W Johnson), M Massé (term expired April 17, 1982), M Shain.

Members received travel and other expenses incurred in connection with the business of the Board, and fees paid were: each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid a fee of \$125 per diem for each meeting of the Board attended and \$125 per diem for travel time the day prior and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of \$300 for the first day, \$125 for each succeeding day, and \$125 per diem for travel time the day prior to and the day subsequent to such meeting. This by-law was amended on August 18, 1982 to provide that each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service be paid a fee of \$225 per diem for each meeting of the Board attended and \$125 per diem for travel time the day prior and the day subsequent to such meeting, and the Vice-Chairman be paid a fee of \$325 for the first day, \$125 for each succeeding day, and \$125 per diem for travel time the day prior to and the day subsequent to such meeting.

National Museums of Canada

BOARD OF TRUSTEES

The Board of Trustees was established under Part III of the National Museums Act 1967-68 c 21, composed of a Chairman, Vice-Chairman and ten other members appointed by the Governor in Council.

Section 12 of the Act provides that each member of the Board other than a member who is in receipt of a salary fixed by the Governor in Council or the Treasury Board shall be paid by the Corporation for each day he attends any meeting of the Board or any Committee of the Board, such remuneration as is fixed by by-law of the Board.

By-law No 1 of the Act provides that each Trustee be paid \$150 per diem, plus expenses. This By-law was amended March 9, 1982 to provide that each Trustee be paid \$225 per diem plus expenses and the Chairman of the Board \$325 per diem plus expenses.

The following members received per diem fees plus expenses except where indicated expenses only.

R Alway Toronto Ont, Dr B Bociurkiw Ottawa Ont, R Hamel Ottawa Ont, M Hobbs Vancouver BC, P Lemam Montreal Que, R G MacLeod Charlottetown PEI, Judge R J Marin* Ottawa Ont, Dr S Murphy Montreal Que, M Nolin Raynauld Montreal Que, J Thompson Edwards Calgary Alta.

VISITING COMMITTEE

R Alway Toronto Ont, Dr B Bociurkiw Ottawa Ont, B Curtis Thunder Bay Ont, I Davidson* Vancouver BC, P DesMeules* Quebec City Que, C Gagnon* Montreal Que, R Hamel Ottawa Ont, M Hobbs Vancouver BC, M Hornstein* Montreal Que, A Ignatieff* Toronto Ont, P Lambert*, Montreal Que, A Leach Winnipeg Man, P Lemam Montreal Que, R MacLeod Charlottetown PEI, Judge R J Marin* Ottawa Ont, L Martin* Halifax NS, D Munro* Sydney BC, Dr S Murphy Montreal Que, Col J R Neroutsos* Beaconsfield Que, M Nolin-Raynauld Montreal Que, K Rasmussen* Ottawa Ont, Prof W G Richardson* Kingston Ont, J Shirley* Oakville Ont, Dr J Tener* Rockcliffe Ont, J Thompson Edwards Calgary Alta, P Walton* Hamilton Ont.

CONSUMER AND CORPORATE AFFAIRS

Metric Commission

Chairman: DRB McArthur Ottawa Ont, appointed by Order in Council PC 1971-1146 June 10, 1971 at a per diem rate of \$275, and reasonable accountable expenses.

Commissioners: M Archer Brome Que, G Billard Cornerbrook Nfld, G Bova Winnipeg Man, appointed by Order in Council PC 1981-769 March 19, 1981, S Corsini Hamilton Ont, MP Demers Montreal Que, appointed by Order in Council PC 1981-710 March 12, 1981, G Edick Mississauga Ont, J Fournier Westmount Que, SM Gossage Sutton Que, CT Laurin Toronto Ont, EF MacDonald Montague PEI, appointed by Order in Council PC 1982-1828 June 17, 1982, CW Mowers Lethbridge Alta, ER Patterson Claresholm Alta, G Proud Fort Smith NWT, appointed by Order in Council PC 1981-1593 June 11, 1981, L Robazza Kirkland Lake Ont, PD Scanlan Willowdale Ont, appointed by Order in Council PC 1981-195 January 22, 1981, Y Thode Saskatoon Sask, appointed by Order in Council PC 1982-660 February 25, 1982, AS Tirrell Kelowna BC, appointed by Order in Council PC 1981-770 March 19, 1981, SM Wong Vancouver BC, appointed by Order in Council PC 1981-711 March 12, 1981.

By Order in Council 1981-676 the per diem for these members is \$250, for each day that he is engaged in the business of the commission and reasonable accountable expenses incurred in connection herewith.

Restrictive Trade Practices Commission

O G Stoner, chairman appointed by Order in Council PC 1982-3163 July 1, 1982 rate of pay per annum is \$85,750.

Commissioners appointed by Order in Council, PC 1982-4056 December 23, 1982, R S MacLellan, F Roseman, L R Wilson rate of pay per annum is \$63,170.

Names of members of commissions and rates of pay—*Continued***EMPLOYMENT AND IMMIGRATION****Immigration Appeal Board**

The Immigration Appeal Board is an independent statutory judicial tribunal which was originally created by the Immigration Appeal Board Act (proclaimed in force November 13, 1967). This Act was repealed as of April 10, 1978 when the Immigration Act 1976 was proclaimed in force, and the Board was continued under this latter Act and derives its jurisdiction therefrom. The Board may consist of no less than seven and no more than eighteen members, including a Chairman and five Vice-Chairmen.

Section 62 of the Act provides that each member be paid a salary to be fixed by the Governor in Council.

The Board consists of Chairman Mrs M Falardeau-Ramsay Ottawa Ont, Vice-Chairmen: C M Campbell Vancouver BC, Mrs D Davey Toronto Ont, F Glogowski Ottawa Ont, J P Houle Montreal Que, A B Weselak Toronto Ont, Members: U Benedetti Toronto Ont, W Hlady Vancouver BC, B Howard Vancouver BC, G Loiselle Montreal Que, B Suppa Toronto Ont, Mrs E Teitelbaum Toronto Ont, Mrs G Tishshaw Toronto Ont and Mrs R Tremblay Montreal Que.

ENERGY, MINES AND RESOURCES**National Energy Board**

The National Energy Board was established under Part I of the National Energy Board Act, c N-6, 1974, and consists of eleven permanent members to be appointed by the Governor in Council.

Section 4 (1) of the Act provides that members shall be paid such salaries as are fixed by the Governor in Council.

Chairman: C Geoffrey Edge Ottawa Ont.

Vice-Chairman: R F Brooks Ottawa Ont.

Associate Vice-Chairmen: J Farmer Ottawa Ont, A D Hunt Ottawa Ont, W A Scotland Calgary Alta, Dr L M Thur Ottawa Ont.

Members: J R Hardie Ottawa Ont, R B Horner Ottawa Ont, J R Jenkins Ottawa Ont, W G Stewart Ottawa Ont, J L Trudel Ottawa Ont.

Temporary member: A B Gilmour Ottawa Ont.

ENVIRONMENT**Canadian Environmental Advisory Council**

Three members of this Council, the President and the Vice-Presidents receive a per diem rate of \$200 plus \$75 living allowance while on travel status and travel expenses: T Beck Calgary Alta, R Bergeron Chicoutimi Que, P McLaughlin Comox BC.

Other members receive a per diem rate of \$75 while on travel status and travel expenses: S Holtz Halifax NS, M Hummel Cookstown Ont, T Jeanes Kamloops BC, Mrs Lepage Montreal Que, A R Lucas Calgary Alta, N MacPhearson Whitehorse YT, H C McRorie Winnipeg Man, Dr P Meincke Charlottetown PEI.

Canadian Forestry Advisory Council

Members of this Council receive a per diem rate of \$150 plus travel expenses.

Chairman: A H Zimmerman Toronto Ont.

Executive Secretary: Dr D R Redmond Ottawa Ont.

Other members: T M Apsey Victoria BC, D W Clark Cornerbrook Nfld, W J B Devitt Victoria BC, J P Dubreuil Dubreuilville Ont, Dr

O L Forgacs Vancouver BC, W T Foster Toronto Ont, R E Hanusiak Fredericton NB, Professor M Lortie Quebec Que, F W McDougall Edmonton Alta, D L McInnes Vancouver BC, J C Mercier Quebec Que, J J Munroe Vancouver BC, G Saucier Montreal Que, Mrs B P Scheult Grand Falls NB.

Historic Sites and Monuments Board of Canada

Under authority of PC 1969-2/1876 dated October 1, 1969, per diem rates of \$100 were paid to the following members: Professor N Bélanger Que, Dr J M S Careless Ont, Professor J Daigle NB, Professor A Désilets Que, R Grover Man, J Harbottle YT, Dr C W Humphries BC, Dr R A MacLean NS, Dr N F Murphy Nfld, Dr J J Petryshyn Alta, I L Rogers PEI, G M Rousselière NWT, D E Smith Sask, Professor E H Storey Ont.

FISHERIES AND OCEANS**Canadian/USSR Consultative Commission**

Members of this Commission receive travel expenses only: B Applebaum Ottawa Ont, J W Carroll Ottawa Ont, L J Cowley St John's Nfld.

Fisheries Prices Support Board

Members of this Board receive a per diem rate of \$150 plus travel expenses: B Blais Quebec Que, F J Doucet Ottawa Ont, K F Harding Prince Rupert BC, E McCurdy St John's Nfld, R E Nickerson Riversport NB. Other members of this Board J J LeVert Ottawa Ont, T Muir Ottawa Ont, receive travel expenses only. A Maloney (president) receives neither per diem rate for travel expenses.

Inter-American Tropical Tuna Commission

J S Beckett Ottawa Ont, of this Commission receives travel expenses only.

International Commission for the Conservation of Atlantic Tuna

J S Beckett Ottawa Ont, of this Commission receives travel expenses only.

International Council for the Exploration of the Sea

Members of this Commission receive travel expenses only: A R Longhurst Dartmouth NS, B S Muir Ottawa Ont.

International Fisheries Commission Pension Society

Members of this Commission receive travel expenses only: H D Clark Ottawa Ont, J C Martin Ottawa Ont, D Pethick Ottawa Ont, W A Scholey Vancouver BC.

International Great Lakes Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travel expenses: K H Loftus Toronto Ont, H A Regier Toronto Ont. Other members receive travel expenses only: P Chamut Burlington Ont, G C Vernon Ottawa Ont.

International North Pacific Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travel expenses: M Florian Prince Rupert BC, J Garcia BC, D F Miller Vancouver BC. Other member, G C Vernon Ottawa Ont, receives travel expenses only.

Names of members of commissions and rates of pay—Continued

FISHERIES AND OCEANS—Concluded

International Pacific Halibut Commission

Members of this Commission receive a per diem rate of \$150 plus travel expenses: S Brynjolfson Prince Rupert BC, D McLeod Prince Rupert BC. Other member, M Hunter Ottawa Ont, receives travel expenses only.

International Pacific Salmon Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travel expenses: A M Dixon Vancouver BC, W C Forrest Port Coquitlam BC. Other member, C W Shinnars Vancouver BC, receives travel expenses only.

North Pacific Fur Seal Commission

Members of this Commission receive travel expenses only: M Bigg Nanaimo BC, M Hunter Ottawa Ont.

Northwest Atlantic Fisheries Organization

Members of this Organization receive a per diem rate of \$150 plus travel expenses: R Cashin St John's Nfld, W M Murphy Liverpool NS. Other member, A W May Ottawa Ont, receives travel expenses only.

Commission on Pacific Fisheries Policy

The Commission was established under Order in Council 1981-60 dated the 12th of January, 1981 to be headed by Dr P Pearse, to examine into, report upon and make recommendations concerning the condition, management and utilization of the fisheries of the Pacific Coast of Canada.

Order in Council 1981-2/923 provides for Dr P Pearse of Vancouver BC to receive an honorarium of \$350 per diem while on duty as Commissioner of the Commission on Pacific Fisheries Policy, and a non-accountable living allowance of \$90 per diem and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the Commission.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Yukon Territory Water Board

The Board was established under the Northern Inland Waters Act, 1969-70 c 66, and the following members receive a per diem rate of \$150 plus travel expenses: R K Byram, D Granger, N Olsen, D Sippel, E Stehelin, F Woolsey.

Northwest Territories Water Board

The Board was established under Section 7 of the Northern Inland Waters Act, 1969-70, c 66, and consists of not less than three and not more than nine members appointed by the Minister. The Minister's letter, dated January 22, 1981, provides that members be paid a fee of \$150 per diem for attendance at meetings (public hearings) of the Northwest Territories Water Board.

The Minister's letter dated December 11, 1980 provided that the Chairman of the Northwest Territories Water Board be paid a salary of \$20,500 for the current year.

Chairman of the Board: G B Warner Yellowknife NWT.

Full-time members: D E Arden Prelude Lake NWT, W Case Yellowknife NWT, D J Gamble Ottawa Ont, C I Kennedy Fort Smith NWT, W Lyall Cambridge Bay NWT.

Northwest Territories Planning Steering Committee

As a member of this Committee, J Villeneuve is paid honoraria of \$375 per diem to attend meetings.

INDUSTRY, TRADE AND COMMERCE

National Design Council

Chairman: G Gadoury.

Members: R Baltzan, NW Critchley, AM d'Abbadie d'Arrast, J Daoust, G Desbarats, J Frieberg, M Gelfant, HA Haid, FD O'Connell, JC Oliver, R Treen, JP Vaughan, THS West.

Members of Council shall serve without remuneration but are entitled to be paid reasonable travel and living expenses while absent from their ordinary place of residence in the course of their duties.

Canadian Industrial Renewal Board

Chairman: MP Desmarais.

Members: RM Barford, MC Castonguay, S Fox, R Gratton, J Kerr, EC Kolber, MP Laurin, G Lavigne, G Lussier, CS Malone, D McGivern, RC Montreuil, GF Osbaldeston, P Soubry, W Teschke.

Members of the Board shall serve without remuneration but are entitled to be paid reasonable travel and living expenses while absent from their ordinary place of residence in the course of their duties.

Enterprise Development Board

Chairman: DN Kendall \$20,000 per annum and reasonable accountable expenses.

Members: RM Asper, WM Auld, B Brennan, JM Brown, RC Buck, M Bundock, AH Cormier, NT Curry, G Daugela, JA Day, P Demers, JS Donaldson, G Dufresne, JF Dunlop, R Emberly, WB Greenwood, DA Inman, N Letourneau, WL MacPherson, GD Mandel, CF Murphy, AE Pallister, SA Randall, H Rice, J Robinson, JS Rogers, MS Schurman, JT Sears, WL Wardrop, F Webster, J Webster, M Woodward, B Wosk.

Per diem for these members is \$200 for each day that he is engaged in the business of the board and reasonable accountable expenses incurred in connection therewith.

Textile and Clothing Board

Chairman: O Thur, reasonable travel and living expenses.

Member: JJ St-Laurent.

Per diem for these members is \$275 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

JUSTICE

Canadian Human Rights Commission

The Commission was established under the authority of the Canadian Human Rights Act (PC 1977-2706 dated September 22, 1977) and consists of a Chief Commissioner, a Deputy Chief Commissioner, and not less than three or more than six members, to be appointed by the Governor in Council, either as full-time or part-time members of the Commission.

Names of members of commissions and rates of pay—Continued

JUSTICE—Concluded

Canadian Human Rights Commission—Concluded

Section 24(1) of the Act provides that the full-time members be paid a salary such remuneration as is prescribed by By-law of the Commission for attendance at meetings of the Commission or any division or committee thereof that the member is requested by the Chief Commissioner to attend. By-law No 2 of the Commission provides that part-time members be paid a fee of \$300 per diem.

Full-time members: R Cadieux Ottawa Ont, RGL Fairweather Ottawa Ont, I Hansen Ottawa Ont.

Part-time members: Y Henteloff Winnipeg Man, M MacDonell Antigonish NS, L Martin Montreal Que, S O'Brien Calgary Alta, D Richardson Edmonton Alta, W Tarnopolsky Ottawa Ont.

Law Reform Commission of Canada

The Commission was established according to the Law Reform Commission Act, c 64, 1969-70. The complement and status of members is in accordance with an amendment to that Act, which received assent on April 24, 1975, providing for a Chairman, a Vice-Chairman and three additional members, all serving on a full-time basis. By further amendment as passed by the House of Commons on January 22 in Bill C-56, the titles of "Chairman" and "Vice-Chairman" were changed to "President" and "Vice-President" respectively.

Section 5 of the Act, as amended, provides that each member, unless in receipt of a salary under the Judges Act, shall be paid such salary as is fixed by the Governor in Council.

Members: L D Lemelin, J P Maingot Q C, F C Muldoon Q C, R F Paul Q C, A D Reid.

LABOUR

Industrial Commission of Inquiry Into Part-Time Work

The Commission was established under Section 196 of the Canada Labour Code in February 1982.

One Commissioner was appointed, J Wallace, Delta BC.

The Commissioner received payment of a per diem rate of \$350.

NATIONAL HEALTH AND WELFARE

National Advisory Council on Aging

The Council was established by Order in Council PC 1980-1195 of May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and to advise the Minister on all matters related to the quality of life of the aged.

The Council consists of a chairperson and a maximum of seventeen members, who serve as private citizens and are appointed by the Governor in Council. The Order in Council states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travel and other expenses incurred while attending meetings. Order in Council PC 1980-2625 of October 2, 1980 established a per diem rate of \$150 for the chairman and \$100 for each member.

Members: C Bayley Vancouver BC, R Bayne Hamilton Ont, S P Connolly Charlottetown PEI, Z Cousins Whitehorse YT, M Davis

Edmonton Alta, B Fournier Beauport Que, A Labelle St-Boniface Man, L Langlois Beauport Que, C McDonald Windsor Ont, S McDonald (Chairman) Montreal Que, C Pendold Toronto Ont, H Richard Shediak NB, M Rowe St John's Nfld, J Sangster Regina Sask, P Tardif St-Méthode-de-Frontenac Que, B Vaughan Toronto Ont, C Wall Sydney NS.

National Council of Welfare

The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy.

The Council consists of a chairman and up to twenty members drawn from across Canada, who serve as private citizens and are appointed by the Governor in Council. Section 9 of the Government Organization Act states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travel and other expenses incurred while attending meetings. Order in Council PC 1978-7/506 of February 23, 1978 established a per diem rate of \$150 for the chairman and \$100 for each member.

Members: T A Brennan Bath NB, C Girard-McClure Dolbeau Que, J Kert Weston Ont, P Levasseur Drummondville Que, J McLellan Newport PEI, R Mondor Montreal Que, E Murialdo Toronto Ont, G Newall Markham Ont, E Paulson Wynyard Sask, Y Raymond (Chairman) Mont-Royal Que, G Rosengquist Morrisburg Ont, T Sale Winnipeg Man, R B Splane Vancouver BC, T D Tramble Monastery NS.

Canada Pension Plan Advisory Committee

The Committee was established under Part III of the Canada Pension Plan Act, (Order in Council PC 1965-799 of May 5, 1965), Section 117 and consists of not more than 16 members appointed by the Governor in Council.

The Act provides that the members be paid a per diem rate as well as reasonable accountable travel and living expenses. Order in Council PC 1982-4/3692 of December 2, 1982 establishes a per diem rate of \$175 for the chairman and \$125 for the other members.

Members: J Arthur Toronto Ont, R Baldwin (Chairman) Ottawa Ont, C M Bowman (Vice-Chairman) Winnipeg Man, A Broad Edmonton Alta, J De'Ath Vancouver BC, L Dulude Vanier Ont, G Fortier Gaspe Que, R Granger Dollar-des-Ormeaux Que, C Graveline St-Lambert Que, W P Hogan Dunnville Nfld, K H MacDonnell North Battleford Sask, J McArthur Windsor Ont, J McCarthy Toronto Ont, N Patenaude Field Ont, J Shea Hamilton Ont, V Thoen North Vancouver BC, G Unsworth Sydney NS.

PRIVY COUNCIL

Royal Commission on Newspapers

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1980-2343, September 3, 1980.

Three full time Commissioners were appointed, the Chairman T W Kent Mabou NS by Order in Council PC 1980-2343, September 3, 1980, L A Picard Outremont Que by Order in Council PC 1980-2483, September 15, 1980 and B Spears Toronto Ont by Order in Council PC 1980-2484, September 15, 1980.

The Chairman received payment of a per diem rate of \$400 and the others received payment of a per diem rate of \$350, and each received a living allowance of a per diem rate of \$90.

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Royal Commission on the "Ocean Ranger" Marine Disaster

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 17, 1982.

Six full-time Commissioners were appointed, F J Aylward Q C, J Furst, The Chairman Honourable Chief Justice T A Hickman, M Morgan, B Pardy and the Vice-Chairman Honourable G A Winter, all of St John's Nfld.

The Chairman received no honorarium being prevented by the Judges Act from accepting additional remuneration.

Commissioners B Pardy and M Morgan received payment of a per diem rate of \$650 and \$350. The honorarium of other Commissioners was paid by the Government of Newfoundland. Each commissioner received a living allowance of a per diem rate of \$125.

Royal Commission on the Economic Union and Development Prospects for Canada

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 1982.

Thirteen full-time Commissioners were appointed, the Chairman Honourable D S Macdonald Toronto Ont received payment of a per diem rate of \$800, M Robert Montreal Que received payment of a per diem rate of \$750, C L Barber Winnipeg Man, A A Breton Toronto Ont, M A Cantwell Peters St John's Nfld, J Casselman Waddis Ottawa Ont, G E Docquier Toronto Ont, Honourable W Hamilton Vancouver BC, J R Messer Saskatoon Sask, L A Picard Montreal Que, D K Seaman Calgary Alta, T K Shoyama Victoria BC and C T Wallace Fredericton NB received payment of a per diem rate of \$350. The rates of honorarium were established by Order in Council PC 1982-3438 November 5, 1982, PC 1982-3582 November 25, 1982, PC 1983-25/319 February 3, 1983. PC 1983-24/319 February 3, 1983 authorized a living allowance of \$125 per diem for each Commissioner.

Expenses of the Royal Commission on Newspapers

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses			6,660

PC 1980-2343, September 3, 1980.

The Committee of the Privy Council, having had before it a report from the Right Honourable P E Trudeau, the Prime Minister, submitting:

that there has been a decline in the number of daily newspapers serving major cities and a decline in the number of cities in which competition between daily newspapers exists;

that there has been increased concentration of ownership and control of daily newspapers in Canada; and

that it is desirable that a study be undertaken, without delay, into the extent and causes of the aforesaid situation, and into the implication for the country of that situation.

The Committee, THEREFORE, on the recommendation of the Prime Minister, advises that Mr T W Kent, of Mabou, in the Province of Nova Scotia, be appointed a Commissioner under Part I of the Inquiries Act to inquire generally into the daily newspaper industry in Canada, specifically into the concentration of the ownership and control of the industry and into the recent closing of newspapers, and, without limiting the general scope of this inquiry, to examine and report on:

- the degree to which the present situation in the newspaper industry has affected or might affect fulfilment of the newspaper industry's responsibilities to the public;
- the consequences of the elimination of daily newspapers for individual citizens and community life in those cities where a newspaper has been eliminated in recent years;
- the consequence of the present situation in the newspaper industry for the political, economic, social and intellectual vitality and cohesion of the nation as a whole;
- such measures as might be warranted to remedy any matter that the Commission considers should be remedied as a result of the concentration of the ownership and control of the industry and the recent closing of newspapers.

The Committee further advises that

- The Commission be authorized to exercise all the powers conferred upon Commissioners by section 11 of the Inquiries Act;
- The Commission be authorized to adopt such procedures and methods as it may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as it may decide from time to time;
- The Commission be authorized to engage the services of such counsel, staff, clerks and technical advisers as it considers necessary or advisable at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
- The Commission be required to report to the Governor in Council no later than July 1st, 1981;
- The Commission be required to file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry;
- The officers and employees of the departments and agencies of the Government of Canada be required to render such assistance to the Commission as it may require for the inquiry; and
- The said Mr T W Kent be designated as the Chairman of the Commission.

PC 1980-2483, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr L A Picard, Outremont, Que, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of September 3, 1980.

PC 1980-2484, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr B Spears, of Toronto Ont, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of September 3, 1980.

PC 1980-2703, October 9, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Commissioners appointed under Order in Council PC 1980-2343 of September 3, 1980, Order in Council PC 1980-2483 of September 15, 1980 and Order in Council PC 1980-2484 of September 15, 1980, to inquire generally into the daily newspaper industry in Canada, be known as the Royal Commission on Newspapers.

A classification of expenditures follows:

Salaries and wages	\$
	6,660

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Royal Commission on the “Ocean Ranger” Marine Disaster

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	6,000,000	6,000,000	5,444,213

PC 1982-819, March 17, 1982.

WHEREAS the Committee of the Privy Council has had before it a report of the Prime Minister submitting that it is essential that an Inquiry be made into the matters hereinafter set forth in paragraphs 1 to 3 below.

THEREFORE the Committee of the Privy Council on the recommendation of the Prime Minister advise that the Honourable T A Hickman, Chief Justice of the Trial Division of the Supreme Court of Newfoundland, the Honourable G A Winter, M Morgan, Esq, F J Aylward, Queen’s Counsel, B Parry, Esq, and J Furst, Esq, all of the Province of Newfoundland, be hereby appointed Commissioners under Part I of the Inquiries Act to:

- Inquire into and report upon the loss of all members of the crew of the semi-submersible self-propelled drill rig “OCEAN RANGER”, and of the “OCEAN RANGER”, on or about the 15th day of February, 1982 on the Continental Shelf off Newfoundland and Labrador, the reasons and causes therefore and, without restricting the generality of the foregoing, to inquire into, report upon and make recommendations in respect of the following matters;
 - the design, construction and stability of the “OCEAN RANGER” and its suitability to conduct marine and drilling operations on the Continental Shelf off Newfoundland and Labrador;
 - inspection, inspection procedures, licensing, classification and certification pertaining to the conduct of marine drilling operations by the “OCEAN RANGER” on the Continental Shelf off Newfoundland and Labrador;
 - all aspects of safety of life at sea, including the sufficiency of life saving equipment on board the “OCEAN RANGER” and whether such life saving equipment was used or could have been used;
 - all aspects of occupational health and safety which related to the officers and crew of the “OCEAN RANGER”;
 - the certification, training and safety of the officers and the crew and their respective responsibilities including those of the Master and the Tool Pusher on board the “OCEAN RANGER”;
 - the search and rescue response and any other emergency response thereto, both from within Newfoundland and elsewhere;
 - oil pollution prevention procedures and whether the drill hole was left in a safe condition prior to or at the time of the casualty;
 - any acts or omissions of the owner, the charterer, the operator or any contractor in respect thereto; and
 - any other related matter.
- Inquire into, report upon and make recommendations with respect to
 - both the marine and drilling aspects of practices and procedures in respect of offshore drilling operations on the Continental Shelf off Newfoundland and Labrador and without restricting the generality of the foregoing, the matters referred to in paragraphs 1(a) to 1(c) as they relate to other drilling units conducting marine and drilling operations on the Continental Shelf off Newfoundland and Labrador; and
 - to the extent necessary and relevant, such practices and procedures in other Eastern Canada offshore drilling operations.

The Committee further advise that

- the establishment of this Commission and the appointment of the Commissioners hereunder is without prejudice to both the claim of the Government of Canada and the claim of the Government of Newfoundland to legislative jurisdiction and proprietary rights on or in respect of the Territorial Sea or the Continental Shelf off Newfoundland and Labrador; and
- notwithstanding the terms of reference set forth in this Order in Council, the Commissioners be directed not to consider, comment upon nor make recommendations in respect of the claims to jurisdiction and rights aforesaid.

The Committee further advise that

- the Honourable T A Hickman be the Chairman of the Commission and that the Honourable G A Winter be Vice-Chairman of the Commission;
- the Chairman and the Vice-Chairman be authorized, after consultation with the other Commissioners, to
 - adopt such practices and procedures for all purposes of the Inquiry as may from time to time be necessary for the proper conduct of the Inquiry and, after consultation with the other Commissioners, vary those practices and procedures from time to time;
 - engage the services of counsel to aid and assist the Commissioners in the Inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
 - rent such space for offices and hearing rooms in consultation with the Department of Public Works and according to the practices of the Department;
 - engage the services of such accountants, engineers, technical advisors or other experts; clerks, reporters and assistants as they may deem necessary or advisable, at such rates of remuneration and reimbursement as may be approved by the Treasury Board; and
 - exercise all powers conferred upon them by subsection (2) to subsection (4) of section II of the Inquiries Act.

- The Commissioners be authorized to sit at such times and in such places, and to view such locations, both in and outside Canada, as the Chairman may, after consultation with the other Commissioners, from time to time decide; and
- The Commissioners be authorized to submit interim reports to the Governor in Council from time to time.

The Committee further advise that the Commissioners be directed to submit a final report to the Governor in Council with all reasonable dispatch and file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the Inquiry.

And the Committee further advise that pursuant to section 37 of the Judges Act, the Honourable T A Hickman be authorized to act as a Commissioner and Chairman for the purpose of the said Inquiry.

A classification of expenditures follows:

	\$
Salaries and wages	321,554
Commissioners honoraria	203,675
Transportation and communications	476,712
Information	136,874
Professional and special services	2,866,460
Rental	1,012,022
Purchased, repair and upkeep	169,699
Utilities, materials and supplies	85,777
Acquisition of machinery, equipment and furniture	171,440
	<u>5,444,213</u>

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Royal Commission on the Economic Union and Development Prospects for Canada

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	990,000	990,000	736,003

PC 1982-3438 dated November 5, 1982.

The Committee of the Privy Council have before them a report from the Prime Minister, the Right Honourable P E Trudeau, submitting:

that Canada is a country of tremendous opportunity, committed to the sustained economic and social progress of its people, to the reduction of economic and fiscal disparities between regions, and to a fair distribution of the advantages and burdens of national development;

that significant changes are occurring in the world economy, particularly in the sphere of industrial activity, the utilization of natural resources and movement of capital within and among countries, changes which will have important consequences for Canada;

that existing economic relationships among countries and among individuals and groups within countries are characterized on the one hand by increasing interdependence and at the same time by intensified competition;

that to respond to the challenges of rapid national and international change in order to realize Canada's potential and to secure sustained economic and social progress, it will be of importance to achieve greater understanding of the aspirations of the regions of Canada, greater co-ordination between actions of governments in Canada and greater support for the Canadian economic union.

Therefore, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Honourable D S MacDonald together with such other persons as may be named from time to time be appointed Commissioners under Part I of the Inquiries Act to inquire into and report upon the long-term economic potential, prospects and challenges facing the Canadian federation and its respective regions, as well as the implications that such prospects and challenges have for Canada's economic and governmental institutions and for the management of Canada's economic affairs.

The Committee further advise that the study include an examination of and a report on:

- (a) the appropriate national goals and policies for economic development, including consideration of the following:

trends in labour market requirements and conditions;

developments in the supply of raw materials, including energy sources;

capital requirements and the cost structure in a highly competitive, technologically-sophisticated and interdependent world environment;

trends in productivity, standards of living and social progress;

industrial adjustment and growth;

regional economic development opportunities and constraints in a national economic framework;

the integrity of the Canadian economic union as it relates to the unity of Canada and the ability of all Canadians to participate in increased economic prosperity;

- (b) the appropriate institutional and constitutional arrangements to promote the liberty and well-being of individual Canadians and

the maintenance of a strong and competitive economy including consideration of the following:

means for improving relations between governments, business, labour and other groups in Canadian society;

the appropriate allocation of fiscal and economic powers, instruments and resources as between the different levels of governments and administrations;

changes in the institutions of national government so as to take better account of the views and needs of all Canadians and regions, and to encourage the further development of the Canadian economic union.

The Committee also advise that in pursuing such inquiry and preparing the report, the Commissioners proceed by reference to the following principles:

- (a) the Canadian economy is founded on the enterprise and productivity of individual Canadians supported by a unique mixture of public and private sector activity that reflects the traditional values of Canadian society;
- (b) Canadian economic policy must be assessed in the context of its relationships to Canadian political and economic independence and to the broader aspirations of Canadians as must be reflected in the responsibilities of governments;
- (c) the Government of Canada has the primary responsibility for managing the national economy, for encouraging reasonably balanced economic growth among the various regions of the country and for ensuring that fiscal disparities among provinces are reduced, while at the same time the provincial governments also have important responsibilities in the development and carrying out of economic and social policy;
- (d) the report should take account of, and respect, the spirit of the Constitution of Canada and assume a continuing Canadian federal structure not significantly different from its present form.

The Committee also advise that the Commissioners:

1. Be directed, within the ambit of their work, to seek the views of all provincial and territorial governments as well as interested Canadians from all walks of life and all regions of the country;
2. Be authorized to establish such advisory bodies of prominent Canadians as they deem desirable to assist them in the examination of any aspect of their terms of reference;
3. Be authorized to adopt such procedure and methods as they deem appropriate for the proper conduct of the inquiry;
4. Be assisted by the officers and employees of the departments and agencies of the Government of Canada as may be required for the conduct of the inquiry, particularly in having access to written material;
5. Be authorized to sit at such times and in such places in Canada as may be required;
6. Be authorized to exercise all of the powers conferred upon them by section 11 of the Inquiries Act;
7. Be authorized to engage the services of such staff and technical advisers, including counsel, as they consider necessary or advisable to aid them in the conduct of the inquiry at rates of remuneration and reimbursement as may be approved by Treasury Board;
8. Be authorized to rent office space and space and facilities for public hearings in co-operation with the federal Department of Public Works as they may deem necessary at such rental rates as are consistent with the policies of the Department of Public Works;
9. Be authorized to publish special studies as may be appropriate from time to time;

Names of members of commissions and rates of pay—*Continued*PRIVY COUNCIL—*Concluded*Expenses of the Royal Commission on the Economic Union and Development Prospects for Canada—*Concluded*

10. Be directed to submit their report to the Governor in Council with all reasonable dispatch but not more than three years from now;

11. Be directed to file with the Dominion Archivist the records of the inquiry as soon as reasonably may be after the conclusion of the inquiry.

The Committee further advise that the Honourable D S Macdonald be the Chairman of the Commission.

PC 1982-3581 dated November 25, 1982.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Commissioners appointed under Order in Council PC 1982-3438 of 5th November, 1982, to inquire into and report upon the long-term economic potential, prospects and challenges facing the Canadian federation and its respective regions, be known as the Royal Commission on the Economic Union and Development Prospects for Canada.

PC 1982-3812 dated December 9, 1982.

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Prime Minister, is pleased hereby

(a) pursuant to paragraph (b) of the definition of "department" in section 2 of the Financial Administration Act, to designate the Royal Commission on the Economic Union and Development Prospects for Canada as a department for the purposes of the Financial Administration Act; and

(b) pursuant to paragraph (b) of the definition of "appropriate Minister" in section 2 of the Financial Administration Act, to designate the Prime Minister as the appropriate Minister with respect to the Royal Commission on the Economic Union and Development Prospects for Canada.

A classification of expenditures follows:

	\$
Salaries and wages	123,627
Commissioners' honoraria	140,650
Travel expenses	118,237
Local transportation	2,841
Freight express and cartage	7,630
Postage	2,586
Telephones and telegrams	7,209
Information	236
Professional and special services	160,894
Rental	3,911
Purchased, repair and upkeep	3,573
Stationery and office supplies	35,576
Entertainment	9,650
Construction, acquisition of machinery and equipment	119,383
	<hr/> 736,003

Chief Electoral Officer

ELECTORAL BOUNDARIES COMMISSIONS

The Commission under the Electoral Boundaries Readjustment Act was established by Order in Council PC 1982-1536 dated May 20 1982.

The fees for members and other staff were established by Order in Council PC 1982-837 dated March 18, 1982 and by Treasury Board minute no 782567 dated April 19, 1982. Eleven commissions were set up and a chairman and two members were appointed for each commission.

The chairmen, Justice A B Campbell Summerside PEI, Justice H H Cummings St John's Nfld, Justice A Dechene Yellowknife NWT, Justice D M Dickson Fredericton NB, Justice D H W Henry Ottawa Ont, Justice W J C Kirby Calgary Alta, Justice B Macdonald Vancouver BC, Justice A M Monin Winnipeg Man, Justice L L Pace Halifax NS, Justice G Roberge Sillery Que, Justice C R Wimmer Saskatoon Sask.

The chairmen receive remuneration under the Judges Act, and the members receive payment of a per diem rate of \$285.

Public Service Staff Relations Board

PC Number

Names of full-time members of the Board:

J H Brown Ottawa Ont.....	1976-1583
J M Cantin Ottawa Ont.....	1977-3445
G D'Avignon Ottawa Ont.....	1982-1573
S J Frankel Ottawa Ont.....	1976-137
J Galipeault Ottawa Ont.....	1978-1463
J C Mayes Kemptville Ont.....	1983-352
W L Nisbet Arrnprior Ont.....	1982-2442
D J Pyle Ottawa Ont.....	1983-353

Part-time members of the Board:

R Abbott Ottawa Ont.....	1983-1588
G Adams Toronto Ont.....	1983-1588
S Ashley Halifax NS.....	1982-2755
D Beatty Toronto Ont.....	1983-1588
G Brent London Ont.....	1982-1493
H Brown Toronto Ont.....	1982-1493
R M Brown Toronto Ont.....	1982-3831
A W R Carrothers Ottawa Ont.....	1983-1588
M Chertkow Kamloops BC.....	1982-3831
I Christie Halifax NS.....	1982-2755
M Garneau Ottawa Ont.....	1983-1588
H A Hope Prince George BC.....	1982-3831
D MacLean Moncton NB.....	1983-1693
E MacNeil Halifax NS.....	1982-2755
L Mitchell Winnipeg Man.....	1983-435
E Moalli Montreal Que.....	1982-964
D Munroe Victoria BC.....	1982-3831
K Norman Saskatoon Sask.....	1983-2264
D O'Shea Toronto Ont.....	1982-1493
J B Rose Hamilton Ont.....	1982-2748
M Saltman Toronto Ont.....	1983-1588
C G Simmons Kingston Ont.....	1983-1588
J F W Weatherill Toronto Ont.....	1983-1588
J M P Weiler Vancouver BC.....	1982-3831
C B William Edmonton Alta.....	1982-2749

Per diem for part-time members is \$375 for selected Chairman and \$300 for members each day they are engaged.

TRANSPORT

MARINE TRANSPORTATION PROGRAM

Under provision of the Canada Shipping Act, a formal investigation was held into the sinking of the Canadian research vessel "Arctic Explorer" off Labrador on July 3, 1981. Commissioner, Justice J W Mahoney received no remuneration, E C Facey, Commission Counsel received \$600 per diem plus expenses, W Crook, F S Minnikin and H A Shenker, Assessors, received \$250 per diem plus expenses.

Under provision of the Canada Shipping Act, a formal investigation was held into the fire aboard the "Hudson Transport" in the St Lawrence River on December 25, 1981. Commissioner, Chief Justice J K Hugessen received no remuneration, B M Deschênes, Commission Counsel received \$125 per hour plus expenses, J J Deluca and J A Dionne, Assessors, received \$250 per diem plus expenses.

Names of members of commissions and rates of pay—*Concluded*

TRANSPORT—*Concluded*

Canadian Transport Commission

The Commission was established under Part I of the National Transportation Act, 1966-67, c 69, s 2, and consists of not more than seventeen members appointed by the Governor in Council.

Section 6(6) of the Act provides that each commissioner be paid a salary for his services as the Governor in Council may from time to time determine.

Members: M D Armstrong Ottawa Ont, R Azzie Ottawa Ont, J L Bourret Ottawa Ont, D H Chapman Ottawa Ont, J A L G Drainville Ottawa Ont, Y Dube Ottawa Ont, J T Gray Ottawa Ont, D H Jones Ottawa Ont, P Langlois Ottawa Ont, J Magee Ottawa Ont, J M McDonough Saskatoon Sask, R J Orange Ottawa Ont, J D Thompson Ottawa Ont, A M Trahan Ottawa Ont, J F Walter Ottawa Ont, B R Wolfe Saskatoon Sask.

Cameron, Y Caron, A M MacFarlane, C E Stewart, G B Wither, members.

The Pension Review Board consisted of: F O Plant Chairman, W P Power Deputy Chairman, N J Craig ad hoc member (appointed March 31, 1983), D A Knight ad hoc member (re-appointed April 1, 1982), G A MacKay, J R Ménard, N A Pimlott, members.

The Canadian Pension Commission consisted of: Dr R B Mitchell Chairman, H J Clarke Deputy Chairman, P Boyce, A Chatwood, J Ferguson, Dr Y Gadbois, J C A Garneau, C L Glibbery, R M J LaBrosse, Dr G LaSalle, M M MacDonald, M L MacFarlane, R M McDonald, G B Mersereau, J B Morison, W Morrison, Y Paré, E Poirier, F I Ritchie, M Théoret, J R Tremblay, commissioners.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of: D M Thompson Chairman, J M Favreau Deputy Chairman, J H Brehaut, M D

THE BUREAU OF PENSIONS ADVOCATES PROGRAM

L M Hanway Chief Pensions Advocate.

* Expenses only.

Special distribution of budgetary expenditures maintained under authority of Treasury Board

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE					
Department			Vote 15—Grants and contributions—		
ADMINISTRATION PROGRAM			Grants —		
Vote 1			Agriculture research in universities and other scientific organizations in Canada	1,326,000	1,324,815
Program expenditures—			Grants to assist in the marketing of agricultural products	20,000	20,000
Salaries, wages and other personnel ..	26,384,029	26,304,488	Canadian Horticultural Council	9,000	9,000
Financial Management Information System			Royal Agricultural Winter Fair, Toronto	100,000	100,000
Salary and wages	213,972	183,269	Canadian Western Agribition, Regina	100,000	100,000
Other	648,000	579,673	Le Salon international de l'agriculture et de l'alimentation	50,000	50,000
Temporary help services	161,000	127,215	Canadian Council on 4-H Clubs	36,000	36,000
Other operating costs	14,275,000	13,759,938	Canadian National Livestock Record	50,000	50,000
Summer Youth Employment Program	51,373	50,916	Federated Women's Institutes of Canada	20,000	20,000
Management Accountability Projects	556,400	556,400	Canadian Plowing Council	10,000	10,000
Federal Propane Vehicle Program	28,600		Grant to the Canadian Associates of the Ben-Gurion University of the Negev	60,000	60,000
	42,318,374	41,561,899	Grant to Associated Country Women of the World	100,000	100,000
Contributions —			Grant to Quebec Young Farmers	3,273	3,273
Summer Youth Employment Program	22,933	22,868	Grant to "L'association de la jeunesse rural du Québec"	10,332	10,332
Statutory items	3,758,225	3,758,225			
	46,099,532	45,342,992	Contributions—		
AGRI-FOOD DEVELOPMENT PROGRAM			Canadian Agricultural Research Council	60,000	60,000
Vote 5—Operating expenditures—			Canada's fee for membership in the International Commission on Irrigation and drainage	3,000	3,000
Salaries, wages and other personnel ..	134,823,465	133,578,027	Canada's fee for membership in the International Society for Horticultural Science	2,500	1,666
Salary adjustment reserve	526,922		Producer groups towards the cost of construction or regular cold storages, frost free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages in accordance with terms and conditions prescribed by the Governor in Council	3,000,500	3,000,442
Temporary help services	312,500	229,568	Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs	2,048,000	2,046,606
Personal service contracts	138,500	111,707	Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	115,000	110,369
Contract Research			4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240,200	240,000
Processing, distributing and retailing	900,000	896,769	Canada Grains Council	90,000	90,000
Energy research and development projects	4,276,000	4,146,996	Producer and Industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	750,000	740,856
Agricultural Products Board			Agriculture Canada's fee for membership in the International Dairy Federation of Canada	30,000	26,839
Other operating costs	11,500,000	10,478,383	Commonwealth Agricultural Bureau	659,000	649,847
Other operating costs	41,224,000	39,959,011	Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act ..	301,950,000	298,552,025
Summer Youth Employment Program ..	905,203	901,587	Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups research institutes, universities and provinces in accordance with Federal-Provincial agreements with the Provinces of Quebec, Ontario and British Columbia to develop and imple-		
PEI Comprehensive Development Plan					
Salaries, wages and other personnel costs	903,013	707,093			
Temporary help services	15,000	1,037			
Other operating costs	439,000	262,139			
Fact Finding Inquiry					
Personnel service costs	115,000	109,319			
Other operating costs	156,000	95,795			
Nova Scotia and SW New Brunswick					
Salary and wages	512,700	76,263			
Other operating costs	401,300	118,267			
	197,148,603	191,671,961			
Vote 10—Capital expenditures—					
Office—Growth-Construction Harrow, Ont	258,100	258,038			
Office—Laboratory Building, St Jean, Que	1,300,000	1,260,056			
Office—Laboratory Building Planning Costs, Summerland, BC	773,000	768,533			
Meat Research Laboratory, Lacombe, Alta	1,932,000	1,924,938			
Energy Retrofit and Conservation	767,500	762,398			
PEI Development Plan—Minor Capital ..	20,000	7,094			
Equipment and Minor Capital	12,303,100	12,303,016			
Minor Capital South East New Brunswick and Nova Scotia	270,000	45,284			
Feedmill, Agassiz, BC	7,000	6,424			
Land Purchase, Charlottetown, PEI ..	226,200	226,166			
Office—Laboratory, London, Ont	50,000	30,000			
Tobacco Building, Lavaltrie, Que	229,900	229,880			
Showcase Herds, Ottawa, Ont	533,000	532,501			
Waterline Replacement, Kamloops, BC ..	15,000	3,997			
Ventilation System, Vancouver, BC	182,000	181,925			
Growth and Chamber, London, Ont	408,900	408,831			
Neatby Containment Labs, Central Experimental Farm	357,300	357,280			
Agricultural Museum, Central Experimental Farm	275,000	261,269			
	19,908,000	19,567,630			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Continued			Office Laboratory, Saskville, NB	160,000	825
Department—Continued			Office Laboratory-New Facility, Calgary, Alta	14,000	9,800
AGRI-FOOD DEVELOPMENT PROGRAM—Concluded			Laboratory Infectious Diseases, Guelph, Ont	165,000	13,232
Vote 15—Concluded			Renovations-Laboratory, Lethbridge, Alta	292,000	292,000
Contributions—Concluded			Renovations-Laboratory, Calgary, Alta	225,000	58,924
ment programs to encourage and improve feed production, marketing, handling storage and use of both feed grains and forage	2,581,748	2,477,481	Equipment and Minor Capital	7,308,000	6,624,807
Canada Safety Council in Support of National Farm Safety Week	4,000	4,000		8,614,000	7,265,132
Summer Youth Employment Program	1,237,207	1,171,225	Vote 30—Contributions—		
Contributions to Canadian Commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural food products	350,000	347,702	Payments in the current and subsequent fiscal years for annual farm development—Adjustment in accordance with terms and conditions approved by the Governor in Council	20,893,095	
Compensation to producers of wheat, oats, corn and barley for losses incurred as a result of the Canadian Embargo on grain Sales to the Soviet Union (URSS) during the period January 4, 1980 through July 31, 1980	50,000	50,000	Canada's fee for membership in the office international des épizooties	42,000	40,642
Payments under the Farm Interest Rebate Act	2,273,000	2,219,786	Canadian Veterinary Medical Association	5,000	3,477
Contributions to Reimburse Western Grain producers for a loss in revenue resulting from Canadian Wheat Board sales of specified feed grains at corn competitive prices	8,000,000	8,000,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	4,092,000	1,402,416
Contribution to Provincial Agencies and to persons for development initiative under-taken under the general development agreements and subsidiary agreements for the purpose of economic and social-economic adjustment	19,065,100	16,652,856	Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	140,000	95,623
Payments under the Farm Interest Rebate Act No. 2	1,210,000	1,206,008	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10,000	
Contribution to Canadian Co-operative Implements Limited	2,000,000	2,000,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10,000	
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under Federal-Provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	1,200,000	796,777	Summer Youth Employment Program	103,675	91,433
Contribution towards the Federal Development	1,650,000	824,362	Payments in accordance with the agreement entered into with the province of Quebec towards the cost of construction or enlargement to veterinary science teaching facilities at the University of Montreal St Hyacinthe Que	742,600	209,821
Contribution to a market promotion organization to promote the sale of Canadian Seed Potatoes	241,500	75,907	Compensation as set forth in the regulations and in the Plant Quarantine Act to growers affected by a ban on production of hosts of the Golden Nematode on land that is infested or suspected of being infested by that organism, in the municipality of Central Saanich, in the province of British Columbia	712,400	711,978
Statutory items	350,705,360	343,241,174		26,750,770	2,555,390
	172,367,787	172,367,787	Statutory items (including Racetrack Supervision Revolving Fund)	20,440,369	20,135,102
	740,129,750	726,848,552		209,725,247	181,990,014
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			CANADIAN GRAIN COMMISSION PROGRAM		
Vote 20—Operating expenditures—			Vote 35		
Salaries, wages and other personnel costs	129,411,457	127,919,531	Program expenditures—		
Salary adjustment reserve	57,543		Salaries, wages and other personnel costs	26,166,420	25,533,602
Temporary help services	201,000	183,359	Salary adjustment reserve	82,980	
Lab sample control	68,000	12,000	Other operating costs	4,427,000	4,195,825
Other operating costs	24,137,000	23,874,746	Other capital	1,277,765	1,184,600
Summer Youth Employment Program	45,108	44,754		31,954,165	30,914,027
	153,920,108	152,034,390	Contributions—		
Vote 25—Capital expenditures—			Canada's fee for membership in the International Association for cereal Chemistry	4,000	3,730
Office Laboratory, Lethbridge, Alta	450,000	265,544	Contribution to Third International Symposium on pre harvest sprouting damage on cereal grains	3,000	2,480

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE—Concluded				
Department—Concluded				
CANADIAN GRAIN COMMISSION PROGRAM—Concluded				
Vote 35—Concluded				
Contribution to the Cargill Grain Company Limited for the design, installation of a grain weighing monitoring system	67,485		44,991	
Contribution to the Pioneer Grain Terminal Limited for the installation of a grain weighing monitoring system	27,750		51,201	
	102,235			
Statutory items	4,039,776		4,039,776	
	36,096,176		35,005,004	
Total, Department	1,032,050,705		989,186,562	
Canadian Dairy Commission				
Vote 40—Program expenditures—				
Salaries, wages and other personnel costs	2,406,035		2,085,083	
Personal service contracts	23,000		20,638	
Other operating costs	3,489,400		3,472,744	
Salary adjustment reserve	24,565			
	5,943,000		5,578,465	
Canadian Livestock Feed Board				
Vote 45—Operating expenditures—				
Salaries, wages and other personnel costs	821,000		771,640	
Temporary help services	2,000			
Other operating costs	385,000		369,992	
	1,208,000		1,141,632	
Vote 50—Contributions—				
Freight Assistance on feed grains including assistance on respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100,000		13,757,946	
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600,000		515,200	
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia	1,500,000		64,000	
	18,200,000		14,337,146	
	19,408,000		15,478,778	
Grand total	1,057,401,705		1,010,243,805	
COMMUNICATIONS				
Department				
COMMUNICATIONS PROGRAM				
Vote 1				
Operating expenditures—				
Salaries and wages	64,030,802		63,391,399	
Operating costs	35,819,565		35,793,557	
Temporary help services	485,500		455,882	
Personal service contracts	1,981,000		1,895,940	
Bid support	1,375,000		1,375,000	
Anik-B lease	468,000		467,940	
Space subsystems	2,770,000		2,766,388	
Summer Canada—PSEC component	50,299		50,178	
Frozen allotment	690,633			
	107,670,799		106,196,284	
Grant and contributions—				
Grant—				
Canadian Radio Technical Planning Board	17,500		17,500	
Contributions—				
Contributions to support research conferences, seminars, etc.	25,000		25,000	
Contributions under the Northern Communications Assistance Program	297,683		296,936	
Contribution to the Canadian Law Information Council	50,000		50,000	
Contribution to the International Telecommunications Union	1,828,000		1,827,934	
Contribution to Telesat Canada for acquisition to Anik-D Spacecraft	1,705,000		1,705,000	
Contribution to the European Space Agency in respect of the large satellite program	16,580,000		16,578,959	
Contributions to Canadian Industry to assist in the creation of new commercial Telidon operating systems	1,457,000		1,456,510	
Contribution to the Canadian Captioning Development Agency	100,000		100,000	
Contribution to the Canadian Standards Association	10,000		10,000	
Contribution to the Inter-American Telecommunication Conference	28,317		24,920	
Summer Canada—Federal	254,528		224,216	
Projects Stream	349,000			
Frozen Allotment	22,702,028		22,316,975	
Vote 2c—Reimbursement to Government Telecommunications Agency	1,485,822		1,485,822	
Vote 5—Capital expenditures—				
Salaries and wages	1,950,000		1,699,187	
Capital costs	10,858,365		10,853,849	
Anik-B projects	726,000		722,065	
Telidon	8,932,000		8,898,029	
M-Sat	7,620,000		3,625,207	
Frozen allotment	1,081,635			
	31,168,000		25,798,337	
Statutory items (including Government Telecommunications Agency Revolving Fund)	16,976,185		7,321,739	
	180,002,834		163,119,157	
ARTS AND CULTURE PROGRAM				
Vote 10—Operating expenditures—				
Salaries and wages	3,223,062		2,993,452	
Salary adjustment reserve	26,688			
Operating costs	3,112,705		3,018,694	
Temporary help services	142,700		113,223	
Personal service contracts	313,200		292,126	
Summer Canada—PSEC component	3,222		3,222	
Frozen allotment	518,645			
	7,340,222		6,420,717	
Vote 15—Grants and contributions—				
Grants—				
Fathers of Confederation Building Trust	985,000		985,000	
Grants to film festivals held in Canada	350,000		350,000	
Grant to Le Domaine Forget de Charlevoix Inc.	30,000		30,000	
Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190,000		2,159,476	
Grants to Canadian non-profit cultural organizations and institutions for deficit reduction, management				

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
COMMUNICATIONS—Concluded					
Department—Concluded					
ARTS AND CULTURE PROGRAM—Concluded					
Vote 15—Concluded					
Grants—Concluded			Operating costs	19,001,027	18,820,036
development and for special cultural activities of national significance	4,875,000	4,849,039	Capital expenditures	2,095,271	2,095,271
Contributions—				53,284,430	52,770,817
Contributions to national arts and culture service organizations	610,000	610,000	Grants and contributions	26,000	16,000
Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance	5,934,000	4,434,000	Statutory items	7,993,408	(855,230)
Contributions to Toronto International (Jubilee) Festival 1984	1,350,000	1,350,000		61,303,838	51,931,587
Contributions for the development of the Canadian book publishing industry	8,690,000	7,643,291			
Frozen allotment	150,000				
	25,164,000	22,410,806			
Vote 20—Payments to Canada Post Corporation					
Statutory item	306,900,000	306,900,000			
	397,100	397,100			
	339,801,322	336,128,623			
Total, Department	519,804,156	499,247,780			
Canada Council					
Vote 30—Payment to the Canada Council	59,883,000	59,883,000			
Canadian Broadcasting Corporation					
Vote 35—Operating expenditures	674,161,254	674,161,254			
Vote 40—Capital expenditures	63,700,000	63,700,000			
Vote 41b—Working capital	6,750,000	6,750,000			
	744,611,254	744,611,254			
Canadian Film Development Corporation					
Vote 45—Payments to the Canadian Film Development Corporation	4,492,546	4,492,546			
Canadian Radio-television and Telecommunications Commission					
Vote 50—Program expenditures and grants—					
Salaries and wages	14,842,200	14,496,066			
Salary adjustment reserve	158,800				
Operating costs	5,616,000	5,185,545			
Temporary help services	60,000	20,519			
Travel reserve	45,000				
Personal service contracts	200,000	109,712			
Grants	92,550	34,450			
Statutory items	21,014,550	19,846,292			
	2,065,548	2,065,548			
	23,080,098	21,911,840			
National Arts Centre Corporation					
Vote 55—Payment to the National Arts Centre Corporation	15,797,000	15,797,000			
National Film Board					
Vote 60					
Operating loss and capital—					
Salaries and wages	32,188,132	31,855,510			
National Library					
Vote 65					
Program expenditures—					
Salaries and wages	14,665,000	14,433,666			
Other operating costs	11,408,588	9,641,211			
	26,073,588	24,074,877			
Grants	46,000	36,831			
Statutory item	1,941,000	1,941,000			
	28,060,588	26,052,708			
National Museums of Canada					
Vote 70—Operating expenditures—					
Salaries and wages	30,591,973	29,981,143			
Temporary help services	341,208	331,772			
Personal service contracts	50,570	47,949			
IMPAC	49,000	43,686			
Purchase of objects for the collections	2,318,010	2,022,245			
Publishing and boutiques	70,000	38,835			
Operating costs	16,846,514	16,092,770			
	50,267,275	48,558,400			
Vote 75—Grants and contributions—					
Grant to College Art Association of America	800	800			
Grants to Museums and other Organizations in Canada, for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,851,900	8,451,900			
Contributions to Student Summer and Youth Employment	444,605	433,260			
	9,297,305	8,885,960			
Statutory item	4,254,800	4,254,800			
	63,819,380	61,699,160			
Public Archives					
Vote 80					
Program expenditures—					
Salaries and wages	20,611,000	20,288,689			
Other operating costs	12,205,730	12,161,609			
Less: revenue credited to the vote	1,615,000	1,858,220			
	31,201,730	30,592,078			
Contributions	251,000	199,724			
Statutory item	2,887,800	2,887,800			
	34,340,530	33,679,602			
Social Sciences and Humanities Research Council					
Vote 85—Operating expenditures	4,936,000	4,589,463			
Vote 90—The grants listed in the Estimates	51,348,000	51,348,000			
Statutory item	433,600	433,600			
	56,717,600	56,371,063			
Grand total	1,611,909,990	1,575,677,540			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
CONSUMER AND CORPORATE AFFAIRS					
Department					
Vote 1					
Program expenditures—			Northern Pipeline Agency		
Salaries and wages	71,730,000	67,823,028	Vote 5—Program expenditures—		
Other operating costs	33,421,200	31,443,644	Salaries and wages	4,734,725	4,135,364
Administrative restraint reserve	309,200		Reserve for salary revisions	436,275	
Temporary help services	630,000	550,411	Other operating costs	3,377,000	1,807,750
Personal service contracts	31,000	17,129	Personal service contracts	261,000	88,803
Energy-Research and Development			Temporary help services	62,000	3,965
Salaries and wages	87,000	83,943		8,871,000	6,035,882
Other operating costs	602,000	412,957	Statutory item	654,000	654,000
Energuide	630,000	546,042		9,525,000	6,689,882
Transfer from TB Vote 10—Student summer employment	144,292	143,619	Grand total	23,558,425	18,273,418
	107,584,692	101,020,773			
Grants and contributions—			EMPLOYMENT AND IMMIGRATION		
Grant to Consumer's Association of Canada	200,000	200,000	Department		
Grants to various organizations working in consumer interest	500,000	484,360	DEPARTMENTAL ADMINISTRATION PROGRAM		
Contributions to various organizations working in consumer interest	989,000	967,632	Vote 1—Program expenditures—		
	1,689,000	1,651,992	Salaries and wages	13,751,222	12,779,587
Vote 2b—Operating expenditures—			Operations and maintenance	5,343,000	4,734,551
Salaries and wages	3,422,200	3,202,970	Personal service contracts	10,000	
Other operating costs	5,077,606	4,899,783	Temporary help services	241,000	193,890
Administrative restraint reserve	45,000		Summer youth employment	172,514	125,880
Temporary help services	529,500	513,405	Less: recoveries from UI Accounts	14,368,000	14,368,000
	9,074,306	8,616,158		5,149,736	3,465,908
Vote 3b—Contributions	14,858,062	11,086,725	Statutory items	1,982,170	1,982,170
Vote 4b—Contributions to UFFI Assistance Program	30,000,000	20,425,300	Total, Department	7,131,906	5,448,078
Statutory items	16,939,386	16,939,386			
Total, Department	180,145,446	159,740,334	Canada Employment and Immigration Commission		
Canada Post Corporation			ADMINISTRATION PROGRAM		
Vote 6c—Payment to Canada Post Corporation	1,028,134		Vote 5—Program expenditures—		
Statutory item	289,529,912	289,529,912	Salaries and wages	93,090,609	91,892,816
	290,558,046	289,529,912	Operations and maintenance	115,083,911	110,842,282
Restrictive Trade Practices Commission			Audit services bureau	1,995,000	1,747,283
Vote 5—Program expenditures—			Personal service contracts	60,000	4,928
Salaries and wages	1,146,000	808,070	Temporary help services	225,000	152,915
Other operating costs	639,000	465,232	Summer youth employment	517,000	465,633
Temporary help services	5,000	5,273	Frozen allotment	1,500,000	
Personal service contracts	12,000	9,409	Reserved allotment	915,000	
	1,802,000	1,287,984	Less: recoveries from UI Accounts	192,498,911	190,316,000
Statutory item	164,800	164,800		20,887,609	14,789,857
	1,966,800	1,452,784	Statutory item	11,563,200	11,563,200
Standards Council of Canada				32,450,809	26,353,057
Vote 80—Payment to the Standards Council of Canada	5,762,000	5,762,000	EMPLOYMENT AND INSURANCE PROGRAM		
Grand total	478,432,292	456,485,030	Vote 10—Operating expenditures—		
ECONOMIC DEVELOPMENT					
Ministry of State					
Vote 1—Program expenditures and contributions—			Salaries and wages	494,472,308	478,046,117
Salaries and wages	8,143,600	6,535,924	Operations and maintenance	122,694,300	119,386,847
Salary adjustment reserve	368,400		Summer youth employment	21,475,486	19,608,507
Operating costs	4,004,735	3,716,589	CMTF purchase of training	498,600,000	489,622,937
Contributions	250,000	159,472	Personal service contracts	400,000	348,241
Temporary help services	340,000	309,674	Temporary help services	150,000	127,497
Personal service contracts	170,000	169,852	Frozen allotment	180,000	
Reserved-advertising	1,665		Less: recoveries from UI Accounts	602,546,300	585,617,000
Reserved-accommodation PWC	63,000			535,425,794	521,523,146
	13,341,400	10,891,511	Vote 15—Grants and contributions—		
Statutory items	692,025	692,025	Grants—		
Total, Department	14,033,425	11,583,536	Voluntary Organizations	390,000	387,015
			Frontier College	175,000	175,000
			Local Economic Development	1,325,000	1,269,000
			Workers Compensation	20,000	11,506
			Immediate Employment Stimulation	25,000,000	4,385,077
			Contributions—		
			Canada Manpower Training Allowances	102,010,000	97,512,623
			Canada Manpower Industrial Training	122,640,004	102,915,293
			Trainee travel	11,834,000	11,572,283
			Local Employment Assistance Program	57,920,000	56,953,332

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allocments \$	Expenditures \$		Allocments \$	Expenditures \$
EMPLOYMENT AND IMMIGRATION—Concluded			ENERGY, MINES AND RESOURCES		
Canada Employment and Immigration Commission—Concluded			Department		
EMPLOYMENT AND INSURANCE PROGRAM—Concluded			ADMINISTRATION PROGRAM		
Vote 15—Concluded			Vote 1—Program expenditures—		
Contributions—Concluded			Personnel costs	12,475,332	12,464,220
Community Development Projects	196,233,058	188,491,201	Salary allotment reserve adjustments (SARA)	660,668	
Community Services Project	11,243,000	10,024,303	Summer Canada	22,017	19,937
Local Economic Development	1,381,000	1,215,456	Operating costs	8,233,000	8,214,285
New Technology Employment	3,572,000	3,495,828	Special allotments		
Summer youth employment	62,883,272	60,688,775	Energy research and development	550,000	536,032
Community Employment	10,673,000	7,615,737	Temporary help services	226,500	226,116
Federal-Provincial Agricultural			Capital costs	342,000	341,318
Agreements	1,371,000	778,971	Frozen allotments		
Canada Farm Labour Pool	5,126,000	4,830,996	Personnel costs	50,500	
Canada Manpower Consultative Services	5,552,000	4,641,494	Travel restraint	12,000	
Canada Manpower Mobility	14,325,000	8,200,522	Capital costs	22,000	
Outreach	16,697,000	14,949,994	Contribution to Sulphur Development		
Program for the Employment Disadvantaged	45,256,942	34,891,370	Institute of Canada	72,000	71,978
Portable Wage Subsidy	5,574,000	1,313,785	Less: revenue credited to the vote	4,975,000	4,976,839
Skills Growth Fund	18,471,000	18,303,686		17,691,017	16,897,047
Human Resource Planning Board	250,000			1,920,025	1,920,025
New Employment Expansion and Development	20,232,000	15,104,860	Statutory items	19,611,042	18,817,072
Frozen allotment	280,000				
"X" Budget	19,768,000				
	760,202,276	649,728,107			
Statutory items	2,210,407,822	2,210,407,822			
	3,506,035,892	3,381,659,075			
IMMIGRATION PROGRAM			ENERGY PROGRAM		
Vote 20			Vote 5—Operating expenditures—		
Program expenditures—			Personnel costs	41,449,549	39,573,509
Salaries and wages	62,848,780	60,121,635	Salary allotment reserve adjustments (SARA)	3,560,780	
Operations and maintenance	13,438,000	12,805,021	Summer Canada	2,148	
Personal service contracts	1,315,000	1,206,739	Operating costs	61,408,024	54,413,013
Temporary help services	60,000	50,350	Special allotments		
	77,661,780	74,183,745	Personal service contracts	395,000	329,039
Contributions—			Temporary help services	2,950,000	2,927,396
Transportation and other assistance ..	29,414,225	25,523,368	Super energy efficient housing	1,424,000	1,423,441
Contribution to Immigration Welfare	2,966,000	2,889,300	Energy Research and Development		
	32,380,225	28,412,668	Personnel costs	1,259,671	991,281
Statutory items	8,501,178	8,501,178	Operating and capital	6,362,000	5,647,903
			Temporary help services	20,000	19,424
	118,543,183	111,097,591	Capital costs	1,282,000	1,024,780
			Frozen allotments		
			Personnel costs	207,000	
			Operating costs	188,976	
			Travel restraint	112,000	
			Research and Development		
			Personnel costs	150,000	
			Operating and capital	1,150,000	
			National Research Council	540,000	
			Capital costs	25,000	
				122,486,148	106,349,786
ANNUITIES PROGRAM			Vote 10—Grants and contributions—		
Vote 25—Program expenditures—			Grants—		
Salaries and wages	2,556,000	2,185,446	University of Calgary for the Energy Resources Institute	125,000	125,000
Operations and maintenance	506,000	267,704	Solar Energy Society of Canada	10,000	10,000
	3,062,000	2,453,150	Brace Research Institute of McGill University	5,000	5,000
Statutory items	397,313	397,313	Biomass Energy Institute Inc.	5,000	5,000
	3,459,313	2,850,463	Grant to Memorial University in support of an oil and gas camp	2,500	2,500
			Grant to the Tribal Resources Development Council to assist the Bands in the development and marketing of petroleum resources on Band Lands	50,000	50,000
Immigration Appeal Board			Contributions—		
Vote 30—Program expenditures—			Membership in the World Petroleum Congress Canadian Association	1,000	1,000
Salaries and wages	2,264,000	2,195,000	Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	500,000	256,035
Salary adjustment reserve allotment	165,000		In support of the development and commercialization of new coal utilization technology	7,449,840	3,977,095
Operating costs	435,000	420,185			
Temporary help services	18,000	18,000			
	2,882,000	2,633,185			
Statutory item	349,894	349,894			
	3,231,894	2,983,079			
Grand total	3,670,852,997	3,530,391,343			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ENERGY, MINES AND RESOURCES—Continued					
Department—Continued					
ENERGY PROGRAM—Concluded					
Vote 10—Concluded					
Contributions—Concluded			Contribution in support of Compressed Natural Gas Vehicle Demonstration Program	900,000	274,350
Payment to New Brunswick Power Commission re: Colson Cove Plant	21,327,024	21,325,382	To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary agreements for the purpose of economic and socio economic adjustment	3,887,864	2,903,157
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	17,574,638	11,799,441	Gas Marketing Assistance Program ..	5,325,000	4,750,147
In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	5,300,000	1,300,491	Gas Marketing Assistance Program Market Development Incentive Program funding (less)	5,325,000	4,750,147
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	2,000,000	1,864,460	Summer Canada—Student Employment Program	32,902	21,473
Contribution in support of solar domestic water heating systems	2,400,000	2,302,040	In support of the development and commercialization of new coal utilization technology	1,182,160	
In support of Laval University for a scholarship program	100,000	100,000	In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil fired electricity plants to coal	23,300,000	
Contribution to maintain momentum on the maritimes portion of TQM pending decisions on gas sourcing ..	4,000,000		In support of super energy efficient housing demonstrations	2,500,000	
Contribution to pay the construction and design of branch lines off the TQM pipeline in Quebec	21,000,000	4,756,484	In support of conservation and renewable demonstration in an Arctic community	2,185,000	
Contribution to Canertech Inc in support of a program to develop and demonstrate technology for the production of ethanol from celulosics at the pilot plant scale	27,061	27,060	Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	4,500,000	
Contribution to the Secondary Resources Development Council in support of improved advisory and communications services to the community-based at-source recycling sector in Canada	25,000	15,000	In support of municipal energy management program	6,850,000	
Federal Share of Canadian Electrical Association Research and Development Program	2,100,000	2,100,000	Payment to New Brunswick Power Commission re: Colson Cove Plant	1,660,000	
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	8,800,000	6,605,720	In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	11,000,000	
In support of solar heating demonstration projects	1,500,000	1,257,833		188,711,864	72,437,660
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	1,750,000	174,346	Vote 15—Payments to refiners and other importers for crude oil and petroleum products	2,974,800,000	561,797,073
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	25,222,939	7,374,806	Vote 20—Uranium Canada Limited—Operating expenditures	35,000	35,000
In support of super energy efficient housing demonstrations	1,400,000	225,500	Vote 25—Canadian Home Insulation Program—		
In support of the Remote Community Demonstration program	815,000		Payments to individuals	252,000,000	224,492,441
In support of low cost energy conservation initiatives	486,000	417,706	Payments to provinces	10,000,000	
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,844,000	1,684,944		262,000,000	224,492,441
Contribution to the Nuclear Energy Agency	20,000	20,000	Vote 30		
Home Insulation Program			Canadian Oil Substitution Program—		
Contributions to individuals	1,873,936	1,455,837	Distribution system expansion	0	34,761,385
			Conversion assistance	165,758,000	153,196,104
			Market Development Incentive Program—		
			Less: funding	33,550,000	23,802,580
			Reserve allotments—		
			Distribution system expansion	50,000,000	
				245,758,000	164,154,909
			Vote 31c—Payment to Canertech Inc for the Ethanol from Cellulose program	900,000	384,597
			Statutory items (including Petroleum Compensation Revolving Fund and Environmental Studies Revolving Fund)	6,313,571,436	1,225,627,121
				10,108,262,448	2,355,278,587
			MINERALS AND EARTH SCIENCES PROGRAM		
			Vote 40		
			Operating expenditures—		
			Personnel costs	95,040,669	94,963,674
			Summer Canada	557,950	463,657

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
ENERGY, MINES AND RESOURCES—Concluded				
Department—Concluded				
MINERALS AND EARTH SCIENCES PROGRAM—Concluded				
Vote 40—Concluded				
Operating expenditures—Concluded				
Salary allotment reserve adjustments (SARA)	628,531			
Operating costs	59,391,225	58,925,864		
Energy Research and Development	19,703,000	19,702,931		
Special allotments				
Personal service contracts	4,191,000	3,667,444		
Temporary help services	586,500	585,610		
	180,098,875	178,309,180		
Grants and contributions—				
Grants—				
Queen's University for the Centre for Resource Studies	50,000	50,000		
Canadian National Committee of the World Mining Congress	2,000			
Canadian Advisory Committee on Rock Mechanics	3,000	3,000		
Canadian Mineral processors	1,000	1,000		
Grants to assist in defraying the cost of scientific conferences in the geological sciences	20,000	20,000		
Canadian Geoscience Council	11,000	11,000		
Canadian Committee of the International Geological Correlation Program	12,000	12,000		
Canadian Society for Remote Sensing	10,000	10,000		
Canadian Institute of Surveying	30,000	30,000		
In aid of earth sciences, energy and minerals research	1,398,000	1,398,000		
In support of the XIV International Mineral Processing Congress	42,075	42,075		
Contributions—				
Queen's University to conduct studies in resource policy analysis	75,000	75,000		
Nova Scotia mineral development program	100,000	100,000		
IEA Services Ltd of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	188,000	172,448		
Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of Federal Government's share of a technical and economic evaluation of several heavy oil upgrading processes	95,000	20,000		
Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of a study that might lead to the establishment of a Tar Sand Demonstration Centre	50,000	50,000		
European Space Agency	2,290,000	2,290,000		
International Seismological Centre	20,000	20,000		
Canadian Committee for the Inter Union Commission on the Lithosphere	2,000	2,000		
Membership, Pan-American Institute of Geography and History	37,000	37,000		
University of Victoria	5,000	5,000		
United States Environmental Protection Agency	207,000	207,000		
Canadian Diamond Drilling Association	55,000	55,000		
Frozen Allotments	128,000			
Travel restraint Canada Centre for Mineral and Energy Technology (National Research Council)	235,000			
	5,066,075		4,610,523	
Vote 45—Capital expenditures—				
Program expenditures	20,625,000	20,536,164		
Energy research and development	7,085,000	7,084,311		
Frozen allotment (RADARSAT)	4,928,000			
	32,638,000	27,620,475		
Statutory items	14,177,684	14,177,684		
	231,980,634	224,717,862		
Total, Department	10,359,854,124	2,598,813,521		
Atomic Energy Control Board				
Vote 50—Program expenditures and grants	15,745,000	14,575,700		
Statutory items	1,333,591	1,333,591		
	17,078,591	15,909,291		
Atomic Energy of Canada Limited				
Vote 55—Operating expenditures	285,464,266	284,706,673		
Vote 60—Capital expenditures	34,386,000	30,486,000		
	319,850,266	315,192,673		
National Energy Board				
Vote 75—Program expenditures—				
Salaries and wages	15,609,000	14,917,008		
Other operating costs	3,565,000	3,128,407		
Temporary help services	15,000	6,024		
Personal service contracts	20,000	11,600		
	19,209,000	18,063,039		
Statutory item	2,243,000	2,243,000		
	21,452,000	20,306,039		
Petro-Canada				
Vote 81b—Payment to Petro-Canada	2,082,750	2,082,750		
Statutory items	165,000,000	95,994,616		
	167,082,750	98,077,366		
Grand total	10,885,317,731	3,048,298,890		
ENVIRONMENT				
ADMINISTRATION PROGRAM				
Vote 1				
Program expenditures—				
Salaries and wages	27,387,361	26,954,998		
Other operating costs (including capital)	10,635,639	10,444,201		
Toxic Chemicals—Frozen allotment		138,000		
Temporary help services	350,000	333,982		
Personal service contracts	200,000	197,661		
Energy Research and Development				
Salaries and wages	40,000			
Federal Environmental Assessment and Review Office—Frozen allotment	200,000			
IMPAC (Salaries and operating)	1,246,000	1,223,462		
Career Oriented Summer Employment Program	68,736	67,534		
	40,265,736	39,221,838		
Grants and contributions—				
Grants—				
Canadian Association of Geographers	7,000	6,500		
International Geographical Union	2,000	1,937		
Contributions—				
Canadian Council of Resource and Environment Ministers in an Amount Equal to One Third of its Operating Budget	145,840	86,157		
Summer Canada Student Employment Program	61,940	61,940		
	216,780	156,534		
Statutory items	3,754,924	3,754,924		
	44,237,440	43,133,296		

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ENVIRONMENT—Continued			Ontario under Canada/Ontario		
ENVIRONMENTAL SERVICES PROGRAM			Great Lakes Water Quality Agreement	1,200,000	1,168,750
Vote 5—Operating expenditures—			Quebec—James Bay Agreement	80,000	65,149
Salaries and wages	198,120,822	192,977,435	United Nations for the Convention in Trade of Rare and Endangered Species	22,000	22,000
Salary adjustment reserve	1,893,857		Manitoba—Red River Ring Dyeing ..	559,428	152,704
Career Oriented Summer Employment Program (Salaries)	2,628,002	2,615,761	Sewage Treatment Facilities Construction Program	35,000,000	35,000,000
MSSD X Budget (salaries)	266,000		Forest Engineering Research Institute of Canada	1,346,000	1,330,000
Energy Research and Development (OERD)	8,802,000	8,475,666	National Swedish Board for Energy Source Development (OERD)	25,000	24,642
National Energy Program E R & D (salaries)	350,075	299,895	FORINTEK Canada Corporation ...	2,300,000	2,300,000
National Energy Program E R & D (O&M)	1,727,925	1,585,227	Provincial Governments and Other Eligible Organizations for the Provision of Forestry Job Creation Projects	15,300,000	13,353,597
Temporary help services	802,000	768,021	Canada—Nova Scotia Forest Resource Development Agreement ..	4,300,000	2,030,000
Personal service contracts	1,222,000	1,167,014	Provincial Agencies and to Persons for Development Initiatives Undertaken under the General Development Agreements and Subsidiary Agreements for the Purpose of Economic and Socio-economic Adjustment	66,419,200	63,798,655
Frozen Allotment Related to Purchase of Radiosondes	326,000		Organization for Economic Cooperation and Development	33,292	32,333
Toxic Chemicals—Frozen allotment ..	1,463,000		New Employment Expansion and Development Program	166,800	166,600
Other operating costs	90,903,321	88,291,379	Summer Canada Student Employment Program	1,068,134	1,020,473
Federal Propane Vehicle Program—Operating costs	6,500	6,500	Scholarships for Studies in Meteorology and Atmospheric Sciences at Canadian Universities ..	115,000	56,000
	308,511,502	296,186,898	Supi Farms Limited	115,000	115,000
Vote 10—Capital expenditures—			Interjurisdictional Caribou Management Board	15,000	15,000
Other capital costs	32,652,000	31,741,714	Provinces for Waterfowl Crop Depredation	725,000	624,991
Energy Research and Development ..	191,000	167,529	Council of Forest Industries	50,000	50,000
Toxic Chemicals—Frozen allotment ..	924,000		Association of Canadian Universities for Northern Studies	4,000	4,000
	33,767,000	31,909,243	Canadian Inter Agency Forest Fire Centre	94,572	94,572
Vote 15—Grants and contributions—				139,706,334	131,458,464
Grants—			Statutory items	28,068,218	28,068,218
Canadian Committee of the International Association of Water Pollution Research	2,000	2,000		510,053,054	487,622,823
Canadian National Committee of International Association on Water Pollution Research	5,000	5,000			
Meteorological Research	359,200	358,673	PARKS CANADA PROGRAM		
Canadian Meteorological and Oceanographic Society	16,000	16,000	Vote 20		
University of Toronto Observatory ..	10,000	10,000	Operating expenditures—		
Water Resources Research	250,000	250,000	Salaries and wages	117,403,829	116,755,204
Canadian Wildlife Federation	10,000	10,000	Career Oriented Summer Employment Program	270,111	250,516
Canadian Nature Federation	10,000	10,000	Other operating costs	44,944,874	43,811,158
Creston Valley Wildlife Management Scholarships	75,000	75,000	Temporary help services	513,000	344,788
Canadian Forestry Association	50,000	50,000	Personal service contracts	185,000	184,999
Commonwealth Forestry Institute ..	11,000	10,500	Forest Fire Suppression	2,558,000	2,509,716
Festival of Forestry	5,000	5,000	Federal Propane Vehicle Program—Operating costs	15,600	15,459
Universities for Specific Forestry Research Projects	1,289,000	1,288,996		165,890,414	163,871,840
Forest Awareness in Canada Trust ...	5,000	5,000			
Cooperative Program for Monitoring and Evaluation of Long Range Transmission of Air Pollutants in Europe	10,000	10,000	Grants and contributions—		
			Grants—		
Contributions—			International Peace Garden in Manitoba	30,000	30,000
Membership Fee—World Meteorological Association	580,000	579,880	National and Provincial Parks Association	15,000	15,000
British Columbia—Fraser River Flood Control	3,995,000	3,995,000	Chambly Marina	45,000	45,000
British Columbia—Okanagan River Basin	95,000	94,270			
Saskatchewan—Qu Appelle Valley ...	600,000	477,200	Contributions—		
Quebec—Montreal Area Flood Control	287,708	272,573	Summer Canada Student Employment Program	1,201,684	1,189,217
British Columbia—Sturgeon Bank Agreement	185,000		Federal/Provincial Parks Conference	12,400	12,388
Quebec—Basse Côte Nord Ecological Studies	61,000	50,400	International Union for Conservation of Nature Resources	90,000	75,000
Other Federal-Provincial Water Resources Projects	180,000	81,607			
Flood Damage Reduction Studies and Flood Risk Mapping	1,780,000	1,704,665			
Quebec—Hydrometric Agreement ...	887,000	662,234			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
ENVIRONMENT—Concluded				
PARKS CANADA PROGRAM—Concluded				
Vote 20—Concluded				
Contributions—Concluded				
Grasslands National Park	250,000		13,981	
World Heritage Fund	80,000		79,369	
Co-operating Associations	250,000		250,000	
International Monuments and Sites	5,000		4,900	
Association of Canadian Universities	3,000		3,000	
	1,982,084		1,717,855	
Vote 25—Capital expenditures—				
Other capital costs	100,974,000		100,190,684	
Purchase and Use of Solar Heating	89,000		81,479	
Facilities Retrofit Program	257,000		254,722	
Federal Conversion Program	26,000		23,609	
	101,346,000		100,550,494	
Vote 30—Payments to the National Battlefields Commission	4,227,343		4,227,343	
Statutory items	16,193,579		16,193,579	
	289,639,420		286,561,111	
Grand total	843,929,914		817,317,235	
EXTERNAL AFFAIRS				
Department				
CANADIAN INTERESTS ABROAD PROGRAM				
Vote 1—Operating expenditures—				
Salaries and wages—Canada Based	133,717,000		135,217,488 ⁽¹⁾	
Salaries and wages—Locally engaged staff	56,025,000		45,609,450	
Temporary help services	680,000		565,796	
Personal service contracts	1,428,000		551,398	
Operating expenditures	244,572,002		223,805,651	
	436,422,002		405,749,783	
Vote 5—Capital expenditures—				
Capital expenditures	30,601,000		29,585,710	
Long Range Capital Program	26,057,001		17,921,570	
	56,658,001		47,507,280	
Vote 10—Grants and contributions	154,058,508		115,951,025	
Statutory items	20,211,910		20,211,910	
	667,350,421		589,419,998	
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND				
Statutory item	4,400,722		(1,272,130)	
WORLD EXHIBITIONS PROGRAM				
Vote 25—Program expenditures and contributions—				
Salary adjustment reserve	14,000			
Salaries and wages	262,000		261,100	
Operating expenditures	1,379,000		1,344,143	
	1,655,000		1,605,243	
Statutory item	33,200			
	1,688,200		1,638,443	
Total, Department	673,439,343		589,786,311	
Canadian Commercial Corporation				
Vote 60—Program expenditures	16,783,000		16,783,000	
Canadian International Development Agency				
Vote 30—Operating expenditures—				
Operating costs	11,377,017		10,301,571	
Salaries and wages	34,901,000		34,445,308	
Salary adjustment reserve	340,000			
Temporary help services				223,000
Personal service contracts				2,115,000
Reserve for futures secretariat				100,000
Reserve for travel				167,000
Reserve for information				16,983
				49,240,000
Vote 35—Grants and contributions—				
Grants—				
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	315,032,752		308,481,053	
United Nations Development Program	56,000,000		56,000,000	
United Nations Children's Fund	12,200,000		12,200,000	
International Institute of Tropical Agriculture	1,575,000		1,575,000	
International Rice Research Institute	2,700,000		2,700,000	
Improvement Centre	1,600,000		1,600,000	
United Nations Fund for Population Activities	9,500,000		9,500,000	
Commonwealth Fund for Technical Co-operation	12,100,000		12,100,000	
International Centre of Tropical Agriculture	1,550,000		1,550,000	
International Crops Research Institute for the semi-arid tropics	1,550,000		1,550,000	
Agency for Cultural and Technical Co-operation	1,200,000		1,200,000	
Tropical Diseases Research Program	1,200,000		1,200,000	
Onchocerciasis Control Program	1,000,000		1,000,000	
Development assistance to international development institutions for operations and general programs and specific programs and projects	9,525,000		9,183,296	
World Food Program	12,750,000		12,750,000	
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	258,108,001		253,888,624	
Reserve allotment for Namibia	4,470,000			
International Planned Parenthood Federation	5,400,000		5,400,000	
North-South Institute	550,000		550,000	
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries	545,000		544,398	
Development assistance to international non-governmental organizations in support of programs and projects	5,500,000		5,500,000	
United Nations Relief and Works Agency for Palestine Refugees in the Near East	3,600,000		3,600,000	
United Nations High Commissioner for Refugees	4,600,000		4,600,000	
Humanitarian assistance to countries, their agencies and persons in such countries, to International institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals	12,300,000		12,300,000	

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

		Allotments	Expenditures		
		\$	\$	Allotments	Expenditures
				\$	\$
EXTERNAL AFFAIRS—Concluded					
Canadian Agency—Concluded	International Development				
Vote 35—Concluded					
Grants—Concluded					
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Pakistan..		5,000,000	5,000,000		
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Thailand		1,000,000	1,000,000		
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Central America		2,000,000	2,000,000		
United Nations High Commissioner for Refugees as humanitarian assistance for returnees to Ethiopia		2,000,000	2,000,000		
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Sudan ..		1,000,000	1,000,000		
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia ..		1,000,000	1,000,000		
International Committee of the Red Cross for humanitarian assistance in Africa		1,000,000	1,000,000		
International Committee of the Red Cross as humanitarian assistance along the Thailand/Kampuchea border		1,000,000	1,000,000		
Commonwealth scholarships and fellowships		3,600,000	3,597,311		
CIDA scholarships to Canadians for studies related to international development assistance		400,000	400,000		
Contributions—					
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto		1,083,000	1,021,474		
Mennonite Central Committee Food Bank		6,567,000	6,567,000		
Canadian University Service Overseas		13,004,000	13,004,000		
World University Service of Canada Zimbabwe		1,871,000	1,871,000		
Service universitaire canadien outre-mer		4,700,000	4,700,000		
Canada World Youth		6,181,250	6,181,250		
Canadian Executive Service Overseas		2,500,000	2,400,000		
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects		78,647,968	78,636,811		
Contributions to international non-governmental organizations in support of development assistance programs and projects		6,500,000	6,500,000		
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects		5,514,000	5,512,355		
Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions and developing country investors, institutions and organizations, in support of industrial co-operation programs and projects		17,750,000	16,287,590		
Contributions to Canadian non-governmental organizations, develop-					
ing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries				626,030	626,006
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries and to international development institutions, in support of joint federal/provincial voluntary agricultural development assistance programs and projects				1,500,000	1,371,832
Statutory item				899,000,001	881,649,000
				4,674,000	4,674,000
				952,914,001	932,977,720
Export Development Corporation					
Vote 65—Payment to the Export Development Corporation for operating losses				58,000,000	39,000,000
Statutory item				11,902,232	11,902,232
				69,902,232	50,902,232
International Development Research Centre					
Vote 45—Payments to the International Development Research Centre				59,200,000	59,200,000
International Joint Commission					
Vote 50—Salaries and expenses—					
Salaries and wages				1,424,000	1,264,671
Other operating costs				1,364,000	1,083,592
				2,788,000	2,348,263
Statutory item				221,200	221,200
				3,009,200	2,569,463
Grand total				1,775,247,776	1,652,218,726
FINANCE					
Department					
FINANCIAL AND ECONOMIC POLICIES PROGRAM					
Vote 1—Program expenditures—					
Salaries and wages				26,900,000	25,406,301
Goods and services				10,465,300	10,454,953
Treasury Board Reserve				183,000	
Temporary help services				626,400	602,790
Personal service contracts				3,158,300	3,072,332
C/contributions to the International Fiscal Association				25,000	25,000
				41,358,000	39,561,376
Statutory items				36,689,800	36,689,800
				78,047,800	76,251,176
PUBLIC DEBT PROGRAM					
Statutory items				16,970,650,928	16,970,650,928
CONTRACTING-OUT PAYMENTS PROGRAM					
Vote 11c—Payments to Quebec pursuant to an agreement under the Established Programs (Interim Arrangements) Act ..				11,673,398	11,673,398
FISCAL TRANSFER PAYMENTS PROGRAM					
Statutory items				5,377,963,917	5,377,963,917

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
FINANCE—Concluded					
Department—Concluded					
ANTI-DUMPING TRIBUNAL PROGRAM					
Vote 5—Program expenditures—			Atlantic Fisheries Task Force	2,057,000	1,708,993
Salaries and wages	1,018,800	1,012,219	Federal propane vehicle	10,100	4,406
Salary adjustment reserve	54,500		Job creation-section 38	10,306,000	9,850,471
Goods and services	229,000	224,394	Reserved—Travel, advertising, propane vehicle	658,000	
Treasury Board Reserve	5,700		New employment expansion and development program	2,390,205	2,314,468
Temporary help services	15,000	12,060	Summer student program	1,907,245	1,907,245
	1,323,000	1,248,673	Other operating costs	153,214,275	150,394,155
Statutory item	161,500	161,500		372,924,325	364,369,431
	1,484,500	1,410,173			
INSPECTOR GENERAL OF BANKS PROGRAM					
Vote 10—Program expenditures—			Vote 5—Capital expenditures—		
Salaries and wages	917,200	917,135	Small Craft Harbours—Capital	32,530,000	29,354,493
Goods and services	189,100	183,317	Salmonid Enhancement—Capital	11,400,000	11,398,408
Temporary help services	12,700	12,617	Vessel Acquisition Strategy Plan	20,300,000	11,788,312
	1,119,000	1,113,069	Quality improvement program	180,000	163,405
Statutory item	139,400	139,400	Coastal Labrador—Capital	615,000	414,209
	1,258,400	1,252,469	Energy research and development	60,000	56,457
			Federal retrofit and conversion	326,000	272,788
SPECIAL PROGRAM			Federal propane vehicle	25,000	9,800
Vote 11b—To authorize payment out of the Foreign Claims Fund	37,000	37,000	Job creation-section 38	1,405,000	1,290,672
Vote 12b—Payment to provinces	11,500	11,500	Le College Notre Dame	5,388,000	5,204,778
	48,500	48,500	Reserved—Employment related incentives—SCH	72,000	
Total, Department	22,441,127,443	22,439,250,561	Reserved—Salmonid Enhancement	600,000	
			Reserved—Propane	65,000	
Auditor General			New employment and development program	166,451	161,648
Vote 15—Program expenditures and contribution—			Other capital costs	22,772,000	20,629,327
Program expenditures and contribution	32,610,000	31,159,886		95,904,451	80,743,937
Transfer from TB Vote 10—Student summer and youth employment	8,055	8,055			
	32,618,055	31,167,941	Vote 10—Grants and contributions—		
Statutory items	2,930,519	2,930,519	Grants—		
	35,548,574	34,098,460	Grants to Canadian universities and scholarships	360,000	360,000
			Grant to Marine Sciences Research Laboratory	150,000	150,000
Insurance			Grant to the Club nautique de Chambly	45,000	45,000
Vote 20—Program expenditures—			Membership fees—International Hydrographic Organization	18,000	18,000
Salaries and wages	7,012,000	6,636,255	Intergovernmental Oceanographic Trust Fund	15,000	15,000
Salary adjustment reserve	176,000		Sea Use Council	15,000	15,000
Operating costs	5,777,000	5,514,843			
Temporary help services	15,000	14,908	Contributions—		
Personal service contracts	80,000	50,626	Assistance for the construction of fishing vessels	6,490,000	5,064,067
	13,060,000	12,210,632	Assistance to the Committee on Seals and Sealing	100,000	100,000
Statutory items	1,332,597	1,332,597	Assistance to Atlantic fishermen to modify fishing gear	950,000	853,180
	14,392,597	13,549,229	Contribution to Biology Students at the University of Moncton	28,000	25,000
			Fisheries development program in PEI	1,694,000	1,260,959
Tariff Board			Fisheries development program in Labrador	804,000	210,718
Vote 25—Program expenditures—			Lobster self-enforcement	400,000	399,974
Salaries and wages	986,000	956,064	Fisheries development program in Southeast New Brunswick	720,000	619,973
Other operating costs	515,000	422,562	Contribution to Dalhousie University	5,000	5,000
	1,501,000	1,378,626	Contribution to the University of Mount Allison for the construction of a sea water research facility	14,250	14,250
Statutory items	721,920	721,920	Contribution to Canadian Sealers Association	50,000	50,000
	2,222,920	2,100,546	Fishery Research Camp, Memorial University, Nfld	3,260	
Grand total	22,493,291,534	22,488,998,796	Contribution to the Council of Forest Industries of British Columbia	50,000	50,000
			Contribution to the Association of Canadian Universities for North-east Studies	6,500	6,500
FISHERIES AND OCEANS			Contribution to the Fisheries Association of British Columbia	250,000	246,996
Department			Groundfish Deficiency payments	91,000	90,787
Vote 1—Operating expenditures—			Summer employment program	297,700	259,455
Salaries, wages and other personnel costs	174,428,500	171,168,982		12,556,710	9,859,859
Salmonid Enhancement—Operating	21,299,000	21,298,130	Statutory items	27,612,799	27,612,799
Personal service contracts	312,000	286,089			
Temporary help services	1,392,000	1,360,142	Total, Department	508,998,285	482,586,026
Fur sealskins	500,000	52,080			
Marine search and rescue	1,800,000	1,646,367			
Quality improvement program	1,876,000	1,614,117			
Energy research and development	774,000	763,786			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
FISHERIES AND OCEANS—Concluded			Personal service contracts	348,440	140,498
Commission on Pacific Fisheries Policy			Temporary help services	227,760	227,760
Vote 1c—Operating expenditures—			Transfer from TB Vote 10—Summer student and youth employment	76,791	72,690
Salaries, wages and other personnel costs	52,000	52,164		70,671,918	65,003,334
Temporary help services	17,000	16,540	Vote 25—Capital expenditures—		
Other operating costs	443,725	429,153	Capital costs	23,838,000	21,156,752
	512,725	497,857	EMR federal building retrofit and conversion	100,000	
Grand total	509,511,010	483,083,883		23,938,000	21,156,752
			Vote 30—Grants, contributions and other transfer payments	29,755,074	28,277,990
GOVERNOR GENERAL			Vote 35—Transfer payments to the Government of the Yukon Territory	72,619,000	72,619,000
Vote 1—Program expenditures	4,004,040	3,923,328	Vote 40—Transfer payments to the Government of the Northwest Territories	289,553,001	289,552,584
Statutory items	494,889	494,889	Statutory items (including Environmental Studies Revolving Fund)	18,806,484	3,806,484
Grand total	4,498,929	4,418,217		505,343,477	480,416,144
			NATIVE CLAIMS PROGRAM		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Vote 45—Grants and contributions	4,503,908	4,297,642
Department			Statutory item	1,380,105	1,380,105
ADMINISTRATION PROGRAM				5,884,013	5,677,747
Vote 1—Program expenditures—			Grand total	1,727,351,777	1,680,605,009
Salaries, wages and allowances	30,570,126	30,570,126			
Salary adjustment reserve	195,302		INDUSTRY, TRADE AND COMMERCE		
Operating expenditures	12,985,704	11,170,774	Department		
Personal service contracts	896,649	896,649	TRADE-INDUSTRIAL PROGRAM		
Office of energy research and development panel	50,000	37,099	Vote 1—Operating expenditures—		
Management practices and controls	1,634,000		Salaries, wages and allowances	53,938,578	53,908,118
Temporary help services	619,219	619,219	Other operating costs	29,963,000	25,536,271
Transfer from TB Vote 10—Summer student and youth employment	44,034	39,777		83,901,578	79,444,389
	46,995,034	43,333,644	Vote 10—Grants and contributions—		
Statutory items	4,316,725	4,316,725	Grants and contributions	402,279,342	334,824,761
	51,311,759	47,650,369	Youth and Summer Job Corps Program	63,951	38,615
				402,343,293	334,863,376
INDIAN AND INUIT AFFAIRS PROGRAM			Payments under the Small Business Investment Grant Program—Transfer from TB Vote 5	1,500,000	1,253,782
Vote 5—Operating expenditures—			Vote 15—Textile and Clothing Board—		
Salaries, wages and allowances	125,433,493	125,375,505	Operating expenditures—		
Salary adjustment reserve	1,883,670		Salaries, wages and allowances	627,291	504,369
Operating expenditures	241,192,279	234,644,971	Other operating costs	393,000	266,256
Special Indian constable program	3,090,900	2,733,121		1,020,291	770,625
Personal service contracts	701,622	701,622	Vote 20—Payment to Canadian Patents and Development Limited	350,000	
Temporary help services	906,413	906,413	Vote 25—Construction of Drydocks	9,393,251	9,544,144
Transfer from TB Vote 10—Summer student and youth employment	292,486	227,834	Vote 26—Payment to Canadair Limited as equity	200,000,000	200,000,000
	373,500,863	364,589,466	Vote 27—Payment to The de Havilland Aircraft of Canada Limited as equity	200,000,000	200,000,000
Vote 10—Capital expenditures—			Statutory items	62,160,817	62,160,817
Capital costs	52,513,145	50,818,820		960,669,230	888,037,133
EMR federal building retrofit and conversion	780,000	351,160	TOURISM PROGRAM		
	53,293,145	51,169,980	Vote 45		
Vote 15—Grants and contributions—			Program expenditures—		
Grants and contributions	708,524,874	704,834,168	Salaries, wages and allowances	6,995,920	6,970,176
Special Indian constable	5,911,733	2,806,222	Other operating costs	28,590,450	31,610,237
Transfer from TB Vote 10—Summer student and youth employment	2,100,850	1,979,850	Youth and Summer Job Corps Program	991,223	934,382
	716,537,457	709,620,240		36,577,593	39,514,795
Statutory items	21,481,063	21,481,063			
	1,164,812,528	1,146,860,749			
NORTHERN AFFAIRS PROGRAM					
Vote 20—Operating expenditures—					
Salaries, wages and allowances	27,931,384	27,258,626			
Salary adjustment reserve	93,222				
Operating expenditures	41,994,321	37,303,760			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded					
Department—Concluded					
TOURISM PROGRAM—Concluded					
Vote 45—Concluded					
Contributions	8,132,622	7,437,680	Contributions—		
Statutory item	998,700	998,700	Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems	29,811,300	28,930,004
	45,708,915	47,951,175	Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,410,000	2,349,078
GRAINS AND OILSEEDS PROGRAM					
Vote 50—Operating expenditures—					
Salaries, wages and allowances	1,762,000	1,559,850	Contributions to encourage experimental and research work in legal aid	300,000	136,228
Other operating costs	1,325,000	1,312,529	Contributions to Canadian Association of Chiefs of Police to employ Law Students with Police forces	330,900	315,979
	3,087,000	2,872,379	Contributions for a Summer Exchange Program between Civil and Common Law Students	324,000	311,124
Vote 55—Grant and contributions	24,445,000	17,121,382	Canadian Law Information Council	400,000	400,000
Statutory items	126,792,743	126,792,743	Pilot projects relating to Family Courts	135,000	133,836
	154,324,743	146,786,504	Canadian Association of Provincial Court Judges	60,000	60,000
Total, Department	1,160,702,888	1,082,774,812	Criminal Law Reform	1,156,800	1,031,712
Federal Business Development Bank					
Vote 70—Payments to the Federal Business Development Bank					
Statutory item	20,127,000	19,471,343	Native court-worker and related programs for native people and representatives of the Legal System	2,854,300	2,786,064
	99,000,000	99,000,000	Consultation and Development Fund	285,000	254,290
	119,127,000	118,471,343	University of Ottawa Legislative Drafting Program	77,200	77,200
Foreign Investment Review Agency					
Vote 75—Program expenditures—					
Salaries, wages and allowances	4,447,000	4,431,568	Canadian Society of Forensic Science Student Employment Program	35,000	24,577
Other operating costs	812,000	749,811	Canadian Association of Crown Council	774,888	762,040
Contribution to the Conference Board of Canada	25,000	25,000	International Law Association	40,000	1,655
Statutory item	5,284,000	5,206,379	Human Rights Law Fund	60,000	60,000
	639,300	639,300		446,400	334,241
	5,923,300	5,845,679		39,947,288	38,389,807
Grand total	1,285,753,188	1,207,091,834	Statutory items	5,892,305	5,892,305
				103,982,443	99,327,109
JUSTICE					
Department					
ADMINISTRATION OF JUSTICE PROGRAM					
Vote 1—Operating expenditures—					
Salary adjustment reserve	1,295,802		CANADIAN UNITY INFORMATION OFFICE PROGRAM		
Salaries and wages	42,456,048	41,050,671	Vote 10—Program expenditures—		
Temporary office assistance	322,000	245,322	Salaries and wages	2,904,000	2,603,712
Operating and maintenance	14,069,000	13,749,004	Temporary help services	128,000	106,624
	58,142,850	55,044,997	Operating and maintenance	22,041,000	19,466,255
				25,073,000	22,176,591
			Statutory item	418,100	418,100
				25,491,100	22,594,691
			Total, Department	129,473,543	121,921,800
Vote 5—Grants and contributions—					
Grants—					
Uniform Law Conference of Canada—Administrative expenses	4,000	2,500	Canadian Human Rights Commission		
Uniform Law Conference—research	23,500	8,099	Vote 15—Program expenditures—		
International Commission of Jurists	18,500	18,500	Salaries and wages	4,055,000	3,813,981
L'Institut international de droit d'expression française (IDEF)	1,500	1,500	Operating costs	1,739,000	1,627,206
Grants to encourage student specialization in legislative drafting	94,000	91,414	Temporary help services	67,000	53,530
Grants to encourage native people to enter the legal profession	131,000	130,991	Frozen lapsing allotment re information	24,000	
Duff-Rinfret Scholarship Program	81,000	75,775		5,885,000	5,494,717
Grants to Chiefs of Police for the Law amendments committee	17,000	17,000	Statutory item	597,200	597,200
British Institute of International and Comparative Law	10,000	10,000		6,482,200	6,091,917
Hague Academy of International Law	11,000	11,000	Commissioner for Federal Judicial Affairs		
Canadian Institute of Resources Law	10,000	10,000	ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM		
Research Center in Public Law—University of Montreal	20,000	20,000	Vote 20—Program expenditures—		
Grant to the Paul Martin Fund for a chair of International Law at the University of Windsor	25,000	25,000	Salaries and wages	3,847,000	3,409,402
			Temporary help services	25,000	24,870
			Personal service contracts	90,000	81,785
			Operating costs	1,485,000	1,489,173
				5,447,000	5,005,230
			Statutory item	553,000	553,000
				6,000,000	5,558,230

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
JUSTICE—Concluded					
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM					
Vote 25—Operating expenditures and grant—			Grants to labour unions and their individual members not affiliated with the Canada Labour Congress for labour education	761,553	585,844
Salaries and wages	880,000	727,840	Grants to support activities which contribute to Labour Canada's objectives	62,000	61,600
Temporary help services	40,000	44,825	Payments of Adjustment Assistance Benefits	10,822,000	9,331,564
Personal service contracts	30,000	11,569	Grants to support standards writing associations	10,000	10,000
Operating costs	1,003,000	965,087	Grants to the Commonwealth Trade Union Council	60,000	60,000
Grant	80,000	64,817			
	2,033,000	1,814,138	Contributions—		
Vote 30—Canadian Judicial Council—			Contributions to the Canadian Labour Congress labour education programs	2,923,178	2,922,983
Operating expenditures—			Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	795,270	763,978
Salaries and wages	70,000	24,383	Quality of Working Life Projects	628,000	490,822
Temporary help services	4,000	11,712	Atlantic Region Labour Education Centre	301,000	300,127
Personal service contracts	15,000		Vancouver Rail Task Force Labour Committee	25,000	
Operating costs	161,000	195,696	Student Youth Job Program	46,929	45,341
	250,000	231,791		16,490,930	14,628,259
Statutory items	70,756,128	70,756,128	Statutory items	25,748,216	25,748,216
	73,039,128	72,802,057	Total, Department	79,789,446	73,150,570
Law Reform Commission of Canada					
Vote 35—Program expenditures—			Canada Labour Relations Board		
Salaries and wages	1,294,000	1,265,981	Vote 10—Program expenditures—		
Temporary office assistance	210,000	200,747	Salaries and wages	2,974,900	3,068,254
Operating and maintenance	3,068,000	2,427,306	Salary adjustment reserve	175,000	
	4,572,000	3,894,034	Temporary help services	15,000	13,870
Statutory item	179,200	179,200	Personal service contracts	20,000	25,000
	4,751,200	4,073,234	Operating costs	1,203,100	1,188,576
				4,388,000	4,295,700
Offices of the Information and Privacy Commissioners of Canada					
Vote 50c—Program expenditures—			Statutory item	481,100	481,100
Salaries and wages	110,000	59,311		4,869,100	4,776,800
Operating costs	226,000	135,718			
Temporary help services	14,000	1,592	Canadian Centre for Occupational Health and Safety		
Personal service contracts	30,000		Vote 15—Payment to the Canadian Centre for Occupational Health and Safety	4,537,000	4,537,000
	380,000	196,621	Grand total	89,195,546	82,464,370
Supreme Court of Canada					
Vote 40—Program expenditures—			NATIONAL DEFENCE		
Salaries, wages and other personnel costs	1,673,000	1,650,742	DEFENCE SERVICES PROGRAM		
Temporary help services	10,000	2,203	Vote 1—Operating expenditures—		
Personal service contracts	255,000	249,210	Civil salaries and wages	864,434,682	864,434,682
Operating costs	1,234,000	1,187,668	Pay of the forces	2,157,730,000	2,134,773,461
	3,172,000	3,089,823	Operating costs	1,717,310,633	1,704,118,808
Statutory items	1,622,040	1,622,040	Tenant services	850,000	657,734
	4,794,040	4,711,863	Temporary help services	528,900	528,900
Tax Review Board					
Vote 45—Program expenditures—			Meteorological services from Department of Environment	5,405,000	4,954,600
Salaries and wages	942,579	868,999	Personal service contracts	2,628,100	1,375,500
Salary adjustment reserve	60,421		Transfer from TB Vote 10—Student summer youth employment	10,019,332	9,994,799
Temporary help services	27,500	17,000	Official Language Program	16,037,000	11,477,054
Operating and maintenance	414,500	376,105		4,774,943,647	4,732,315,338
	1,445,000	1,262,104	Vote 5—Capital expenditures—		
Statutory items	715,366	715,366	Capital costs	1,522,604,000	1,533,099,852
	2,160,366	1,977,470	Vote 10—Grants and contributions—		
Grand total	227,080,477	217,333,192	Grants as detailed in the Estimates	1,343,945	1,313,770
LABOUR					
Department					
Vote 1—Operating expenditures—			Research Fellowships—Emergency planning	60,000	
Salaries, wages and other personnel costs	37,550,300	32,774,095	Contributions to the North Atlantic Treaty Organization military budgets	24,650,000	14,643,782
Vote 5—Grants and contributions—			Infrastructure program	58,171,000	45,508,206
Grants—					
Grants for special research studies in the Labour Field	40,000	40,000			
Grants for special research studies (accident prevention)	16,000	16,000			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
Vote 10—Concluded			Transfer from TB Vote 10—Summer Canada—Public service employment component	18,974	18,974
Contributions to North Atlantic Treaty Organization Airborne Early Warning System	84,508,536	84,508,536	32,684,974	30,228,711	
Material produced for transfer as Mutual Aid	4,486,447	4,486,447			
Contributions to provinces and municipalities for Emergency Preparedness Purposes	4,888,020	2,882,168			
	178,107,948	153,342,909	Vote 10—Grants and contributions—		
Vote 15—Defence Construction (1951) Limited	11,750,000	11,670,833	Grants—		
Statutory items	561,535,271	561,535,271	Grants to national voluntary health organizations	442,000	442,000
Grand total	7,048,940,866	6,991,964,403	Family planning	1,099,000	1,099,000
			Grants to national voluntary social service organizations	1,659,000	1,659,000
			Contributions—		
NATIONAL HEALTH AND WELFARE			National health research and development	14,155,000	14,092,248
Department			Health promotion projects	3,672,829	3,667,455
DEPARTMENTAL ADMINISTRATION PROGRAM			Frozen allotment for Social Development social services development	400,000	
Vote 1				3,299,000	3,115,181
Program expenditures—			New Horizons	12,734,000	12,733,794
Salaries and wages	24,738,000	23,909,861	Vocational rehabilitation of disabled persons	44,281,173	55,554,604
Salary adjustment reserve	700,000		Frozen allotment—Vocational rehabilitation of disabled persons	400,000	
Operating costs	9,938,000	9,238,333	Vocational rehabilitation of disabled persons research	75,000	10,000
Temporary help services	185,000	106,248	Services to young offenders	37,400,000	41,205,123
Reserved allotment—Reduction in travel expenditures	29,000		Contribution to the Canadian Council on Social Development	75,000	75,000
Frozen allotment for advertising and departmental publications	58,000		Contribution to Canadian Rehabilitation Council for the Disabled	200,000	200,000
Frozen allotment for Lifestyle and Thérèse Casgrain Award programs	65,000		Transfer from TB Vote 10—Student summer and youth employment	43,583	43,461
Transfer from TB Vote 10—Summer Canada—Public service employment component	12,888	12,888		119,935,585	133,896,866
Transfer from TB Vote 30—Implementation assistance	387,000	386,893	6,894,869,421	6,894,869,421	
Less: recoveries from Canada Pension Plan account	1,457,000	1,457,000	7,047,489,980	7,058,994,998	
	34,655,888	32,197,223			
Grants and contributions—			MEDICAL SERVICES PROGRAM		
Grants—			Vote 15		
Institute for social and economic research—University of Manitoba	185,000	185,000	Operating expenditures—		
United Nations fund for drug abuse control	275,000	275,000	Salaries and wages (including TB Vote 5—Contingencies)	96,243,000	95,304,036
Contributions—			Operating costs	121,255,000	119,070,161
Welfare information systems	2,420,000	2,420,000	Temporary help services	375,000	271,687
	2,880,000	2,880,000	Personal service contracts	875,000	146,110
	3,699,625	3,699,625	Reserved allotment—Reductions in travel expenditures	36,000	
Statutory items	41,235,513	38,776,848	Frozen allotment for advertising and departmental publications	30,000	
			Transfer from TB Vote 10—Summer Canada—Public service employment component	30,430	17,838
			218,844,430	214,809,832	
HEALTH AND SOCIAL SERVICES PROGRAM			Contributions—		
Vote 5—Operating expenditures—			Indian Health Services		
Salaries and wages (including TB Vote 5—Contingencies)	17,779,000	17,592,194	Contributions on behalf of Indians and Inuit for:		
Operating costs	13,088,000	12,399,748	Health care facilities and equipment	5,142,758	4,294,508
Temporary help services	235,000	217,795	Community health representatives, medical transportation, health care professionals, promotion and support services	17,736,000	14,968,934
Reserved allotment—Reduction in travel expenditures	111,000		National native alcohol and drug abuse program	17,952,000	11,362,077
Frozen allotment for advertising and departmental publications	473,000		Frozen allotment for Social Development Envelope reduction	800,000	
Frozen allotment for Social Development Envelope reduction	360,000		Consultation on Indian and Inuit health	950,000	950,000
Frozen allotment for secretariat of the Canadian Blood Committee	50,000		Payment to Newfoundland for Indian and Inuit health care delivery	853,000	850,000
Frozen allotment for National Clearinghouse on Family Violence	570,000		Indian bands or associations of Alberta towards the cost of capital construction	1,750,000	523,927

	Allocments	Expenditures		Allocments	Expenditures
	\$	\$		\$	\$
NATIONAL HEALTH AND WELFARE—Continued			Frozen allotment—Management of toxic chemicals.....	217,000	
MEDICAL SERVICES PROGRAM—Concluded			Statutory items	7,506,000	7,053,473
Contributions— <i>Concluded</i>				8,289,632	8,289,632
Northern Health Services				97,518,209	95,254,020
Contributions on behalf of Indians and Inuit for:					
Health care facilities and equipment	23,000		INCOME SECURITY PROGRAM		
National native alcohol and drug abuse program	1,351,000	1,350,517	Vote 35—Program expenditures—		
Consultation on Indian and Inuit health	77,000	77,000	Branch (excluding decentralization costs).....		
Community health representatives, medical transportation, health care professionals promotion and support services	111,000	74,995	Salaries and wages	63,539,000	62,307,926
Contribution to government of the Northwest Territories for transfer of Frobisher Bay general hospital	1,070,000	996,336	Operating costs	15,097,000	14,149,634
Prosthetic services			Reserved allotment—Reduction in travel expenditures	43,000	
Contribution to Sunnybrook hospital	1,995,000	1,995,000	Frozen allotment for advertising and departmental publications	136,000	
Transfer from TB Vote 10—Student summer and youth employment	326,560	304,588	Temporary help services	138,000	77,222
	50,137,318	37,747,882	Less: recoveries from Canada Pension Plan account	29,168,000	29,248,395
Vote 20—Capital expenditures—			Less: frozen allotment—Recoveries from CPP account for advertising and departmental publications	97,000	
Capital expenditures	21,483,243	19,530,745	Less: reserved allotment—Recoveries from CPP account—Reduction in travel expenditures	17,000	
Reserved allotment for accommodation costs for the public health clinic in Frobisher Bay	82,000			49,671,000	47,286,387
Frozen allotment for federal retrofit and conversion programs	35,000		Decentralization one-time costs—		
	21,600,243	19,530,745	Salaries and wages	1,422,000	1,234,795
Statutory items	12,528,006	12,528,006	Operating costs	1,428,000	742,504
	303,109,997	284,616,465	Less: recoveries from Canada Pension Plan account	2,436,000	1,971,276
				414,000	6,023
			Statutory items	11,882,799,309	11,882,799,309
				11,932,884,309	11,930,091,719
HEALTH PROTECTION PROGRAM			FITNESS AND AMATEUR SPORT PROGRAM		
Vote 25			Vote 35—Operating expenditures—		
Operating expenditures—			Salaries and wages	3,673,000	3,362,397
Salaries and wages	57,596,000	56,633,407	Salary adjustment reserve	225,000	
Operating costs	22,097,942	21,898,911	Operating costs	2,505,989	2,505,795
Temporary help services	219,000	171,608	Frozen allotment for advertising and departmental publications	74,000	
Personal service contracts	113,000		Temporary help services	24,000	23,974
Reserved allotment—Reduction in travel expenditures	125,000		Personal service contracts	1,147,811	1,142,164
Frozen allotment for advertising and departmental publications	41,000		Transfer from TB Vote 10—Summer Canada—Public service employment component	21,480	21,480
Frozen allotment—Management of toxic chemicals	312,000			7,671,280	7,055,810
National energy program—New liquid fuels	100,000	100,000	Vote 40—Grant and contributions—		
Transfer from TB Vote 10—Summer Canada—Public service employment component	57,459	57,459	Grant—		
	80,661,401	78,861,385	Grant to the XV Olympic Winter Games Organizing Committee	5,000,000	5,000,000
Grants and contributions—			Contributions—		
Grants—			National sports governing bodies	18,108,865	17,869,983
National Food Distribution Centre	15,000	15,000	National sport and recreation centre	3,750,000	3,750,000
International Commission on Radiological Protection	5,000	5,000	National multi-sport coordinating bodies	6,050,135	6,027,379
Contributions—			Athlete assistance	3,231,519	3,231,519
World Health Organization Voluntary Fund	50,000	50,000	Funding of capital and operational expenses of national, regional and international games	8,100,000	8,099,637
International Agency for Research on Cancer	919,000	909,875	Fitness projects	5,639,681	5,632,440
Transfer from TB Vote 10—Student summer and youth employment	22,176	19,655	ParticipAction	775,000	775,000
Frozen allotment—Organizations conducting research on toxic chemicals	50,000	50,000	Employment initiatives projects	2,062,750	1,412,750
	1,061,176	1,049,530	Transfer from TB Vote 10—Student summer and youth employment	13,282	12,861
Vote 30—Capital expenditures—			Statutory item	52,731,232	51,811,569
Program expenditures	7,289,000	7,053,473		560,800	560,800
				60,963,312	59,428,179
			Total, Department	19,483,201,320	19,467,162,229

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
NATIONAL HEALTH AND WELFARE—Concluded			Statutory item	948,900	948,900
Medical Research Council				9,001,900	8,703,413
Vote 40—Operating expenditures—			Grand total	174,752,172	166,706,734
Salary reserve	1,310,528	1,201,391			
Temporary help services	4,000	3,985	PRIVY COUNCIL		
Personal service contracts	40,000	25,275	Department		
Salary adjustment reserve allotment	50,472	55,323	PRIVY COUNCIL OFFICE PROGRAM		
Operating allotment	936,926	945,477	Vote 1		
	2,341,926	2,231,451	Program expenditures—		
Vote 45—Grants	110,908,000	110,907,976	Salaries and wages	18,168,484	16,625,870
Statutory item	165,900	165,900	Salary adjustment reserve	612,516	
	113,415,826	113,305,327	Personal service contracts	15,000	6,143
Grant total	19,596,617,146	19,580,467,556	Operating expenditures	15,597,167	15,028,828
			Temporary help services	200,000	192,042
			Royal Commission on the Economic Union and Development Prospects for Canada	990,000	736,003
				35,583,167	32,588,886
NATIONAL REVENUE			Grants and contributions—		
Customs and Excise			Contributions for studies in Canadian Public Administration	40,000	
Vote 1—Program expenditures—			Grant to the Centre for Legislative Exchange	40,000	40,000
Salaries and wages	269,833,000	264,013,484	Grant to the Institute of Intergovernmental Affairs Queen's University	49,500	49,500
Operating costs	44,769,000	43,840,434		129,500	89,500
Personal service contracts	175,000	94,080	Statutory items	2,875,664	2,875,664
Temporary help services	234,000	228,273		38,588,331	35,554,050
Management improvement plan	468,000	460,270			
Summer Canada 1982	19,444	16,982	SPECIAL PROGRAM		
	315,498,444	308,653,523	Vote 2b—Contributions to the provinces of Saskatchewan and British Columbia for assistance in meeting costs relating to natural disasters in 1976 and 1980	2,030,878	2,030,878
Statutory items	38,441,882	38,441,882	Vote 2c—Contributions to the provinces of British Columbia and Newfoundland for assisting in meeting costs relating to natural disasters in 1978	1,837,970	1,837,970
	353,940,326	347,095,405		3,868,848	3,868,848
			Total, Department	42,457,179	39,422,898
Taxation			Canadian Intergovernmental Conference Secretariat		
Vote 5			Vote 5—Program expenditures—		
Program expenditures—			Salaries and wages	811,000	623,687
Salaries, wages and other personnel ..	442,224,000	438,844,719	Other operating costs	968,000	756,930
Summer youth employment program ..	15,036	20,416		1,779,000	1,380,617
Operating expenditures	107,787,000	105,627,690	Statutory item	116,100	116,100
Temporary help services	135,000	121,322		1,895,100	1,496,717
Less: receipts and revenues credited to the vote	53,807,000	53,807,000	Chief Electoral Officer		
	496,354,036	490,807,147	Vote 10—Program expenditures—		
Contributions—			Salaries and wages	1,298,000	1,247,439
Inter-American Centre of Tax Administrators	38,000	37,267	Other operating costs	808,000	669,433
Commonwealth Association of Tax Administrators	17,000	8,736		2,106,000	1,916,872
Frozen allotment	725,000		Statutory items	7,120,705	7,120,705
	780,000	46,003		9,226,705	9,037,577
Statutory items	62,040,825	62,040,825	Commissioner of Official Languages		
	559,174,861	552,893,975	Vote 15—Program expenditures—		
Grand total	913,115,187	899,989,380	Salaries and wages	4,800,000	4,422,484
			Temporary help services	35,000	32,923
			Personal service contracts	150,000	137,361
			Student summer and youth employment Reserve for expenditure reductions in advertising	12,709	10,454
			Operating expenditures	37,000	
				2,035,000	1,261,234
			Statutory items	7,069,709	5,864,456
				795,052	795,052
				7,864,761	6,659,508
PARLIAMENT					
The Senate					
Vote 1—Program expenditures and grants and contributions	14,238,000	13,184,446			
Statutory items	8,661,904	8,661,904			
	22,899,904	21,846,350			
House of Commons					
Vote 5—Program expenditures and grants and contributions	98,665,746	91,972,349			
Statutory items	44,184,622	44,184,622			
	142,850,368	136,156,971			
Library of Parliament					
Vote 10—Program expenditures—					
Salaries and wages	6,603,000	6,263,995			
Other operating costs	1,450,000	1,490,518			
	8,053,000	7,754,513			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PRIVY COUNCIL—Concluded			ACCOMMODATION PROGRAM		
Economic Council of Canada			Vote 10—Operating expenditures—		
Vote 20—Program expenditures—			Salaries, wages and other personnel costs	131,834,000	135,208,015
Salaries and wages	5,026,000	4,790,620	Operating costs	252,115,382	247,968,501
Salary adjustment—Reserve allotment ..	34,000		Transfer from TB Vote 10—Summer student and youth employment	18,666	
Salaries—Reserve allotment	50,000		Transfer from TB Vote 5—Government contingencies	5,745,000	
Temporary help services	12,000	6,880		389,713,048	383,176,516
Other operating costs	2,028,000	2,018,102			
	7,150,000	6,815,602			
	734,400	734,400			
Statutory item	7,884,400	7,550,002			
Public Service Staff Relations Board			Vote 11b—Payments to Canada Museums Construction Corporation—		
Vote 25—Program expenditures—			Operating costs	2,575,926	2,575,926
Salaries, wages and other personnel costs	5,444,000	5,390,080	Vote 15—Capital expenditures—		
Salary adjustment reserve	231,000		Capital costs	126,734,000	111,371,271
Operating costs	1,694,000	1,461,664	Statutory items	27,357,323	27,357,323
Temporary help services	12,000	3,380		546,380,297	524,481,036
Personal service contracts	65,000	25,459			
Policy reserve	75,000				
	7,521,000	6,880,583			
	825,100	825,100			
Statutory item	8,346,100	7,705,683			
	77,674,245	71,872,385			
Grand total					
PUBLIC WORKS			MARINE PROGRAM		
Department			Vote 20		
ADMINISTRATION PROGRAM			Operating expenditures—		
Vote 1—Program expenditures—			Salaries, wages and other personnel costs	11,923,000	12,080,302
Salaries, wages and other personnel costs	37,608,000	36,913,877	Operating costs	32,862,000	25,622,364
Operating costs	9,153,000	8,548,693	Transfer from TB Vote 5—Government contingencies	34,000	
Transfer from TB Vote 10—Summer student and youth employment	65,196			44,819,000	37,702,666
	46,826,196	45,462,570			
	5,441,525	5,441,525			
Statutory items	52,267,721	50,904,095			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			Contribution—		
Vote 5			Contribution to Council of Forest Industries	50,000	50,000
Program expenditures—					
Salaries, wages and other personnel costs	38,526,000	38,857,424	Vote 25		
Operating costs	9,274,000	8,062,506	Capital expenditures—		
Transfer from TB Vote 5—Government contingencies	1,500,000		Capital costs	17,560,000	17,163,599
Transfer from TB Vote 10—Summer student and youth employment	25,776		Contribution—		
	49,325,776	46,919,930	Contribution to Remedial Works		355,318
			Statutory items	1,864,400	1,864,400
				64,293,400	57,135,983
Grants and contribution—			TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Grants—			Vote 30—Operating expenditures—		
Grants to Canadian Joint Fire Prevention Publicity Committee	10,000	10,000	Salaries, wages and other personnel costs	1,035,000	1,183,998
Grants to the Canadian Association of Fire Chiefs	25,000	25,000	Operating costs	26,482,000	25,717,146
Grants to the Canadian Standards Association	12,000	12,000	Transfer from TB Vote 5—Government contingencies	47,000	
				27,564,000	26,901,144
Contribution—					
Contribution to the Construction Management Development Institute	50,000	41,839			
	97,000	88,839			
Statutory item	5,516,230	5,516,230			
	54,939,006	52,524,999			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND			LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Statutory item			Vote 40		
	52,441,537	991,444	Program expenditures—		
			Salaries, wages and other personnel costs	2,652,000	2,482,116
			Operating costs	14,582,000	13,074,130
			Transfer from TB Vote 10—Summer student and youth employment	191,338	
				17,425,338	15,556,246
			Contributions—		
			Contribution to summer youth employment program, Harbourfront Corporation, Toronto, Ont.		
				3,489,000	189,000
			Contribution to provincial agencies		
				775,000	2,831,000
			Contribution towards the development of the Rideau Centre		
				4,264,000	3,020,000
				368,706	368,706
			Statutory items	22,058,044	18,944,952

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SCIENCE AND TECHNOLOGY—			Natural Sciences and Engineering		
<i>Concluded</i>			Research Council		
National Research Council of Canada—			Vote 25—Operating expenditures—		
<i>Concluded</i>			Salaries and wages	2,708,000	2,659,110
SCIENTIFIC AND INDUSTRIAL			Other operating costs	2,711,000	2,624,777
RESEARCH PROGRAM— <i>Concluded</i>			Personal service contracts	26,000	25,722
Vote 5— <i>Concluded</i>			Temporary help services	38,000	37,531
Energy R & D—Other operating ex-				5,483,000	5,347,140
pensitures	13,736,121	12,560,811	Vote 30—The grants listed in the Esti-		
Temporary help services—NEP	25,000		mates	238,702,000	238,701,999
Other personal service contracts—NEP	86,000	22,693	Statutory item	389,300	389,300
Other operating expenditures—NEP	8,593,290	6,223,495		244,574,300	244,438,439
Other operating expenditures	54,581,614	52,056,216			
Federal retrofit and conversion program	75,000	45,575	Science Council of Canada		
Reserve for expenditures reduction	41,685		Vote 35—Program expenditures—		
Less: receipts and revenues credited to			Salaries and wages	2,186,000	2,175,502
the vote	7,930,000	7,970,219	Operating costs	1,558,000	1,504,688
	183,216,000	175,795,814	Temporary help services	12,000	9,731
Vote 10—Capital expenditures—			Personal service contracts	7,000	
Space science facilities	5,372,000	3,206,606		3,763,000	3,689,921
Energy research and development	5,188,000	4,785,531	Statutory item	314,100	314,100
National Energy Program	2,797,000	2,133,039		4,077,100	4,004,021
Other capital expenditures	44,450,001	44,127,075		610,608,377	596,017,611
Less: receipts and revenues credited to			Grand total		
the vote	200,000	290,000			
	57,607,001	53,962,251			
Vote 15—Grants and contributions—			SECRETARY OF STATE		
Universities of Alberta, British			Department		
Columbia, Simon Fraser and Victoria			ADMINISTRATION PROGRAM		
in support of TRIUMF	20,893,000	20,876,757	Vote 1		
Assistance toward research in industry ..	31,705,000	31,511,362	Program expenditures—		
International Affiliations	554,000	409,766	Salaries and wages	14,436,405	13,680,775
Canada's share of the cost of the Cana-			Summer Canada	35,308	35,307
da-France-Hawaii Telescope			Temporary help services	255,300	226,996
Corporation	1,915,000	1,915,000	Personal service contracts	412,900	349,002
International Energy Agency—Imple-			Operating costs—Other	12,077,416	11,636,255
mentation Agreements	143,000	121,581	I-pac	247,000	236,334
Canadian Rehabilitation Council for				27,464,329	26,164,669
the Disabled	140,000	140,000	Grants and contributions—		
Summer Youth Employment Program	27,876	26,530	Grants—		
Grants to municipalities in accord with			State Protocol and Special Events		
MGA	1,262,000	1,261,951	Canada's Birthday celebrations ..	2,530,000	2,524,002
Conference support grants	32,400	32,400	Lieutenant-Governors		
Program for Industry/Laboratory			Grants to the Lieutenant-Govern-		
Projects	9,380,000	8,904,849	ors of the Provinces of Canada		
Memorial University of Newfoundland			towards defraying the cost of		
Towing Tank	281,000	281,000	travel and hospitality incurred in		
Conference support contributions	60,000	40,815	the exercise of their duties in		
Provincial Research Organizations	3,389,000	3,389,000	their Provincial Capital:		
International Energy Agency—NEP	95,000	94,657	Newfoundland	15,000	15,000
Magnetic Confinement Program	4,325,000	4,306,126	Prince Edward Island	12,000	12,000
AEOLUS—Project	2,182,600	1,677,250	Nova Scotia	15,000	15,000
Atlantic Wind Test Site Program	200,000	200,000	New Brunswick	15,000	15,000
Fusion Materials Research Program	600,000	600,000	Quebec	22,000	22,000
	77,184,876	75,789,044	Ontario	22,000	22,000
Statutory item	14,597,000	14,597,000	Manitoba	19,000	19,000
	332,604,877	320,144,109	Saskatchewan	19,000	19,000
			Alberta	19,000	19,000
			British Columbia	22,000	22,000
SCIENTIFIC AND TECHNICAL			Contributions—		
INFORMATION PROGRAM			State Protocol and Special Events		
Vote 20—Program expenditures and con-			Contributions to the Corporation		
tributions—			“Québec 1534-1984” for the		
Salaries, wages and other personnel			450th anniversary of the arrival		
costs	6,006,000	5,913,802	of Jacques Cartier in		
Temporary help services	71,000	48,919	Quebec	500,000	500,000
Other personal service contracts	50,000	7,055		3,210,000	3,204,002
Canadian Film Institute	74,000	73,820	Statutory items	2,514,033	2,514,033
Other operating expenditures	14,498,615	13,481,458		33,188,362	31,882,704
Reserve for expenditure reduction	57,385				
Capital expenditures	257,000	230,814			
Less: receipts and revenues credited to					
the vote	3,367,000	3,334,545			
	17,647,000	16,421,323			
Statutory item	808,500	808,500			
	18,455,500	17,229,823			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE—Concluded			Grant to the John Howard Society	50,000	50,000
CITIZENSHIP PROGRAM—Concluded			Contributions—		
Statutory item	2,906,600	2,906,600	Payments to the provinces, territories, public and private bodies in the support of activities complementary to those of the Solicitor General	2,083,000	1,875,915
	124,965,466	121,284,081		2,308,000	2,100,915
Total, Department	2,117,849,356	2,109,335,541	Statutory items	1,264,125	1,264,125
			Total, Department	22,266,593	21,455,658
Advisory Council on the Status of Women			Correctional Service		
Vote 45—Program expenditures	2,064,000	2,063,700	CORRECTIONAL SERVICE PROGRAM		
			Vote 5		
Public Service Commission			Penitentiary Service and National Parole Service—		
Vote 50—Program expenditures—			Operating expenditures—		
Salaries and wages	71,930,506	71,535,587	Salaries, wages and other personnel costs	296,472,545	293,423,953
Personal service contracts	700,000	510,871	Operating costs	160,822,525	153,590,578
Temporary help services	550,000	510,040		457,295,070	447,014,531
SDB—Personnel redeployment costs	200,000	185,056	Grants and contributions—		
SDB—All other costs	2,721,000	2,810,796	Grants—		
TB Vote 10—Student summer and youth employment (TB 782806)	5,600	5,600	Grants to authorized after-care agencies	878,000	871,018
Reserve allotment (travel)	79,000		Penitentiary inmates accident compensation	35,000	9,557
Reserve allotment (advertising and departmental publications)	344,100		Payments to survivors of employees slain while on duty	70,000	42,306
All other expenditures	19,840,400	16,335,926	Contributions—		
	96,370,606	91,893,876	Contributions in support of activities complementary to the Correctional Service of Canada	357,475	353,803
Statutory items (including Staff Development and Training Revolving Fund)	15,308,918	9,059,378		1,340,475	1,276,684
	111,679,524	100,953,254	Vote 10—Capital expenditures	68,507,000	66,188,056
			Statutory items	41,347,313	41,347,313
Status of Women—Office of the Coordinator				568,489,858	555,826,584
Vote 55—Program expenditures—			National Parole Board		
Salaries and wages	876,000	722,778	Vote 15—Program expenditures—		
Other operating costs	547,000	466,227	Salaries and wages	8,477,200	8,477,478
	1,423,000	1,189,005	Other operating costs	2,566,602	2,493,348
Statutory item	115,000	115,000	Less: paye frozen allotment	50,476	
	1,538,000	1,304,005	Temporary help services	37,628	22,816
			Personnel service contracts	100,000	72,728
Grand total	2,233,130,880	2,213,656,500	Transfer from TB Vote 10—Student Summer and Youth Employment creating projects	51,552	71,352
			TB Reserve	20,770	
SOCIAL DEVELOPMENT				11,203,276	11,137,722
Ministry of State			Statutory item	1,197,800	1,197,800
Vote 1—Program expenditures—				12,401,076	12,335,522
Salaries and wages	3,042,500	2,980,293	Royal Canadian Mounted Police		
Salary adjustment reserve	200,500		LAW ENFORCEMENT PROGRAM		
Operating costs	869,500	863,692	Vote 20		
Temporary help services	150,000	137,188	Operating expenditures—		
Personal service contracts	100,000	98,500	Salary adjustment reserve (Public Servants)	6,568,000	6,568,000
Frozen allotment	11,500		Salary adjustment reserve (Members of the Force)	61,796,000	61,796,000
	4,374,000	4,079,673	Salaries and wages	603,487,328	708,221,806
Statutory items	126,785,616	126,785,616	Operating costs allotment	221,457,001	104,748,693
			Temporary help services	600,000	529,131
Grand total	131,159,616	130,865,289	Transfer from TB Vote 10—Supernumerary Special Constables Federal Project stream	600,000	615,906
				661,016	625,998
SOLICITOR GENERAL			Less: amount recoverable (maximum 125%—\$410,012,500)	328,010,000	349,059,125
Department				567,159,345	534,046,409
ADMINISTRATION PROGRAM			Grants—		
Vote 1			Grants to the RCMP Veterans' Association	2,500	2,500
Program expenditures—					
Salaries and wages	9,593,000	9,557,418			
Operating costs	7,547,000	7,036,347			
Transfer from TB Vote 10—Summer youth employment program	1,554,468	1,496,853			
	18,694,468	18,090,618			
Grants and contributions—					
Grants—					
Grant to the Canadian Association of Chiefs of Police	50,000	50,000			
Grant to the Canadian Association of the Prevention of Crime	125,000	125,000			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police— Concluded			Contributions—		
LAW ENFORCEMENT PROGRAM— Concluded			Contribution to the International Comparison Project United Nations	25,000	25,000
Grants—Concluded			Student Summer and Youth Employment	145,582	140,514
Grants to the International Associa- tion of Chiefs of Police	1,500	1,488	Massachusetts Institute of Tech- nology	50,000	50,000
Grants to Survivors of Members Slain on Duty	150,000	99,720	New Employment Expansion and Development Program	25,350	25,350
	154,000	103,708		289,753	284,454
Vote 25—Capital expenditures	78,935,000	78,120,735	Statutory item	17,946,000	17,946,000
Statutory items	116,779,606	116,779,606		183,247,822	180,083,153
	763,027,951	729,050,458	Grand total	668,357,172	398,863,455
Grand total	1,366,185,478	1,318,668,222			
SUPPLY AND SERVICES			TRANSPORT		
Department			Department		
SERVICES PROGRAM			DEPARTMENTAL ADMINISTRA- TION PROGRAM		
Vote 1—Program expenditures—			Vote 1—Operating expenditures and grants and contributions—		
Salary, wages and other personnel costs	143,117,975	139,777,100	Salaries and wages	53,147,000	52,773,381
Capital	20,146,000	20,146,000	Temporary help services	775,000	769,124
Other operating costs	93,427,272	93,538,866	Personnel service contracts	615,000	610,404
Less: receipts and revenues	76,011,000	77,123,274	Grants and contributions	1,420,861	1,315,765
	180,680,247	176,338,692	Summer Canada—Student employ- ment program	3,222	
Vote 5—Payment to Canadian Arsenals			Special Lapsing (travel freeze)	153,400	
Limited	250,000		Implementation Assistance Program	1,238,000	1,245,326
Statutory items	20,597,025	20,597,025	Operating costs	39,592,739	36,982,676
	201,527,272	196,935,717	Less: estimated revenue	7,222,000	7,047,469
SUPPLY PROGRAM				89,723,222	86,649,207
Vote 10—Program expenditures—			Vote 5—Capital expenditures—		
Unsolicited proposals for research and development	15,000,000	14,920,766	Capital expenditures	11,211,518	7,254,809
Free and subsidized distribution of gov- ernment publications	3,159,000	3,054,538	Capital cost (frozen allotment)	12,482	
Source development	10,000,000	7,626,293		11,224,000	7,254,809
	28,159,000	25,601,597	Statutory items (including Stores Revolv- ing Fund)	11,276,199	8,255,705
SUPPLY PROGRAM—SUPPLY REVOLVING FUND				112,223,421	102,159,721
Statutory item	161,830,035	(6,781,186)	MARINE TRANSPORTATION PROGRAM		
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND			Vote 10—Operating expenditures and grants and contributions—		
Statutory item	93,593,043	3,024,174	Salaries and wages	190,018,000	186,155,637
Total, Department	485,109,350	218,780,302	Frozen salary	88,000	
Statistics Canada			Summer Canada (G&C)	208,089	166,672
Vote 15			Personal service contracts (Temporary help services)	518,000	313,398
Program expenditures—			Personal service contracts (Other)	221,000	158,207
Salary and wages (less Census)	115,430,493	115,096,594	Frozen portion Salary adjustment reserve	548,000	
Salary and wages (1986 Census)	1,881,401	1,285,775	Other operating cost	127,687,404	120,442,973
Salary and wages (pre 1986 Census)	8,938,106	8,937,990	Ship refit	24,474,000	21,999,971
Operating costs (less Census)	43,451,346	43,227,614	Joint oil spill	3,000,000	
Operating costs (1986 Census)	465,032	251,750	Special lapsing	265,000	
Operating costs (pre 1986 Census)	2,312,303	2,280,884	Grants and contributions as listed in the estimates	641,167	623,166
Capital (1986 Census)	46,160	46,160	Grants and contributions frozen allot- ments	750,000	
Dedicated Funds (1986 Census)	6,840	6,840	Less: estimated revenue	7,893,000	8,138,559
Temporary help services	205,314	194,577		340,523,660	321,721,465
Personal service contracts	397,074	386,331	Vote 11c—Payment to the Atlantic Pilot- age Authority	535,000	527,459
Less: revenues credited to the vote	8,122,000	9,861,816	Vote 12c—Payment to the Nanaimo Har- bours Commission	320,000	320,000
	165,012,069	161,852,699	Vote 15—Capital expenditures—		
Grants and contributions—			Search and rescue capital	6,449,000	2,909,000
Grants—			Capital cost	77,252,004	67,137,867
Canada's Fee for Membership in the Inter-American Statistical Institute	40,628	40,628	Special capital lapsing	500,000	
The International Statistical Insti- tute	1,706	1,475		84,201,004	70,046,867
The Association for Research in Income and Wealth	1,487	1,487			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Continued

	Allotments			Expenditures	
	\$	\$		\$	\$
TRANSPORT—Concluded					
Department—Concluded			Operating cost	461,302,030	461,302,030
			Capital cost	139,000,000	130,782,000
			Summer student	187,850	187,850
				610,991,333	603,936,170
MARINE TRANSPORTATION PROGRAM—Concluded			Vote 85—Payments to CNR Company and CN Marine Inc re: Newfoundland Employee Assistance Program	4,000,000	1,023,678
Vote 20—Payment to the Canarctic Shipping Company	4,532,000	3,210,466	Vote 90—Payment to CNR re: testing and evaluation	25,000,000	20,759,325
Vote 25—Payment to the Hamilton Harbour Commission	956,000	624,158	Statutory items	3,303,464	3,303,464
Vote 30—Payment to the Jacques Cartier and Champlain Bridges Incorporated	4,205,000	4,205,000		1,266,748,900	1,245,209,344
Vote 35—Canada Ports Corporation—Canada Ports Corporation	64,298,000	63,372,566	Total, Department	2,466,340,263	2,292,282,324
Summer student	54,118	54,118			
Statutory items	64,352,118	63,426,684	Canadian Transport Commission		
	26,826,375	26,826,375	Vote 100—Operating expenditures—Salaries, wages and other personnel costs	30,386,038	28,899,235
	526,453,157	490,908,474	Other operating	6,712,000	6,574,906
AIR TRANSPORTATION PROGRAM				37,098,038	35,474,141
Vote 45—Operating expenditures—Salaries and wages	379,234,682	373,927,553	Vote 105—Contributions	24,350,265	26,583,585
Temporary help services	624,293	694,583	Statutory items	554,068,359	554,068,359
Personnel service contracts	3,029,529	599,548		615,516,662	616,126,085
Summer students	34,368	243,320	Grand total	3,082,056,925	2,908,408,409
Operating costs	134,446,178	133,378,145			
Lapsing allotment	1,227,000	1,227,000			
Less: estimated revenue	224,130,000	235,157,105			
	294,466,050	273,686,044			
Vote 50—Capital expenditures—Salary adjustment reserve	160,801	160,801			
Capital costs	99,174,499	99,213,116			
Lapsing allotment	2,220,000	2,220,000			
	101,555,300	99,213,116			
Vote 55—Grants and contributions—Grants and contributions	26,592,300	24,821,903			
Summer students	26,713,415	24,921,224			
Statutory items	47,166,292	47,166,292			
	469,901,057	444,986,676			
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND					
Statutory item	91,213,728	9,018,109			
SURFACE TRANSPORTATION PROGRAM					
Vote 60—Operating expenditures—Salaries and wages	10,149,000	9,844,793			
Operating costs	10,499,000	8,745,696			
Summer students	54,774	61,237			
Lapsing allotment (travel and advertising)	148,000	148,000			
Personnel service contracts	189,000	185,797			
Temporary help services	159,000	112,124			
Personnel service contracts	2,904,000	2,048,599			
Capital costs	24,102,774	20,998,246			
Vote 65—Grants and contributions—Grants and contributions	445,303,600	440,950,669			
Summer students	29,615	29,615			
	445,333,215	440,980,284			
Vote 70—Payment to CN Marine Inc and Canadian National Railway Company	152,872,000	153,062,594			
Vote 75—Payments to Northern Transportation Company Limited	1,125,000	1,124,469			
Vote 76c—Payment to Northern Transportation Company Limited—Great Bear Lake	19,114	19,114			
Vote 80—Payments to VIA Rail Canada Inc—Labour assistance	10,501,453	11,664,290			

Special distribution of budgetary expenditures maintained under authority of Treasury Board—Concluded

	Allotments		Expenditures	
	\$		\$	
TREASURY BOARD—Concluded				
Comptroller General				
MANAGEMENT PRACTICES AND CONTROLS PROGRAM				
Vote 25—Program expenditures and grant—				
Salaries and wages	7,673,700		7,490,452	
Operating costs	2,479,400		2,212,604	
Special allotment	115,600			
Temporary help services	78,000		70,773	
Salary adjustment reserve	365,300			
Grant to International Organization of Supreme Audit Institution	4,000		3,720	
	10,716,000		9,777,549	
Statutory item	1,155,800		1,155,800	
	11,871,800		10,933,349	
IMPLEMENTATION ASSISTANCE PROGRAM				
Vote 30—To supplement other votes for the purpose of assisting departments with the implementation of plans to improve practices and controls	639,100			
Grand total	510,635,522		228,509,146	
VETERANS AFFAIRS				
VETERANS AFFAIRS PROGRAM				
Vote 1—Operating expenditures—				
Salaries and wages	101,568,000		99,332,776	
Operating costs	123,503,623		122,282,822	
Treasury Board Reserve—Travel	98,100			
Treasury Board Reserve—Advertising ..	38,400			
Capital	2,805,000		2,676,974	
Temporary help services	434,000		296,086	
Personal service contracts	3,448,000		2,555,628	
Relocation—Operating	3,087,000		1,923,094	
Relocation—Systems Development—				
Operating	3,039,000		1,843,364	
Relocation—Systems Development—				
Salaries and wages	1,202,000		743,105	
Student Summer and Youth Employment	60,502		60,234	
	239,283,625		231,714,083	
Vote 5—Grants and contributions—				
War Veterans Allowance and Civilian War Allowances	395,052,000		388,350,607	
Assistance in accordance with the provision of the Assistance Fund Regulations	2,100,000		1,767,300	
Grant to Army Benevolent Fund	18,000		18,000	
Grant to Royal Canadian Legion	9,000		9,000	
Grant to Canadian Veterans Association of the United Kingdom	1,000		1,000	
Children of the War Dead	1,115,000		892,454	
University and Vocational Training	30,000		12,478	
Assistance to Canadian Veterans—				
Overseas	46,000		39,850	
Repayment under the Rehabilitation Act	2,000			
Last Post Fund	1,150,000		996,182	
Special Housing Assistance for Veterans	100,000		50,737	
Commonwealth War Graves Commission	2,496,000		2,241,625	
United Nations Memorial Cemetery in Korea	20,000		19,452	
Treatment and Related Allowances	4,525,000		3,164,330	
Grants to various provinces concerning the provision of prosthetic services to veterans	156,000		83,968	
Contributions to the respective provinces in accordance with the Agreements of Transfer of departmental hospitals	16,248,000		15,768,107	
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	2,769,001		1,412,271	
Student Summer Youth Employment	60,108		50,133	
	425,897,109		414,877,494	
Statutory items	15,344,908		15,344,908	
	680,525,642		661,936,485	
WAR VETERANS ALLOWANCE BOARD PROGRAM				
Vote 10—Program expenditures—				
Salaries and wages	1,159,000		1,106,796	
Salary adjustment reserve	19,000			
Operating costs	154,900		137,975	
Treasury Board Reserve—Travel	1,100			
Temporary help services	7,000		4,837	
	1,341,000		1,249,608	
Statutory item	169,200		169,200	
	1,510,200		1,418,808	
PENSIONS PROGRAM				
Vote 15—Pension Review Board—Operating expenditures—				
Salaries and wages	842,000		747,134	
Salary adjustment reserve	64,000			
Operating costs	56,000		35,980	
Temporary help services	6,000		4,888	
	968,000		788,002	
Vote 20—Canadian Pension Commission—Operating expenditures—				
Salaries and wages	11,075,910		10,495,380	
Operating costs	2,874,600		2,854,700	
Treasury Board Reserve—Travel	3,400			
Temporary help services	92,000		73,683	
Personal service contracts	132,000		98,161	
	14,177,910		13,521,924	
Vote 25—Grants and contributions—				
Compensation for loss of earnings	80,000		76,743	
Grants	602,846,000		599,698,138	
	602,926,000		599,774,881	
Statutory item	1,663,400		1,663,400	
	619,735,310		615,748,207	
BUREAU OF PENSIONS ADVOCATES PROGRAM				
Vote 30—Program expenditures—				
Salaries and wages	3,584,723		3,350,983	
Operating costs	157,800		157,774	
Treasury Board Reserve—Travel	2,200			
	3,744,723		3,508,757	
Statutory item	513,200		513,200	
	4,257,923		4,021,957	
Grand total	1,306,029,075		1,283,125,457	

(1) Includes \$3,654,525 for which funding was estimated as operating expenditures—Other personnel costs.

Travel expenses of ministers and parliamentary secretaries

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE			INDUSTRY, TRADE AND COMMERCE		
<i>Minister—</i>			<i>Ministers—</i>		
Hon E F Whelan	1	162,371	Sen H Argue	50	60,491
<i>Parliamentary Secretary—</i>			Hon H Gray	1	42,779
M Dionne	1	6,865	Hon C Lapointe	1	34,512
COMMUNICATIONS			Hon E Lumley	1	7,669
<i>Minister—</i>			Hon W Rompkey	1	50,878
Hon F Fox	1	32,087	<i>Parliamentary Secretaries—</i>		
<i>Parliamentary Secretaries—</i>			D Berger	1	66
J Burghardt	1	2,034	R Cousineau	1	791
J Masters	1	599	A Maltais	1	5,654
CONSUMER AND CORPORATE AFFAIRS			JUSTICE		
<i>Minister—</i>			<i>Ministers—</i>		
Hon A Ouellet	1	27,652	Hon J Chr�tien	1	25,478
<i>Parliamentary Secretary—</i>			Hon M MacGuigan	1	10,646
G McCauley	1	2,509	<i>Parliamentary Secretaries—</i>		
ECONOMIC DEVELOPMENT			A MacBain	1	63
<i>Ministers—</i>			J Peterson	1	1,701
Hon D J Johnston	1	4,512	LABOUR		
Hon H A Olson	1	10,659	<i>Minister—</i>		
EMPLOYMENT AND IMMIGRATION			Hon C Caccia	1	13,866
<i>Minister—</i>			NATIONAL DEFENCE		
Hon L Axworthy	1	116,456	<i>Minister—</i>		
<i>Parliamentary Secretary—</i>			Hon J G Lamontagne	1	83,306
R Bujold	1	20,755	<i>Parliamentary Secretary—</i>		
ENERGY, MINES AND RESOURCES			S Hudecki	1	156
<i>Ministers—</i>			NATIONAL HEALTH AND WELFARE		
Hon J Chr�tien	1	9,168	<i>Minister—</i>		
Hon M Lalonde	1	26,718	Hon M B�gin	1	73,686
<i>Minister of State for Mines—</i>			<i>Parliamentary Secretaries—</i>		
Hon J Erola	1	48,566	D Frith	1	7,711
<i>Parliamentary Secretaries—</i>			J Schroder	1	1,179
D Dingwall	1	5,692	FITNESS AND AMATEUR SPORT PROGRAM		
T Killens	1	614	<i>Ministers—</i>		
ENVIRONMENT			Hon R J Perrault	35	27,917
<i>Minister—</i>			Hon G Regan	35	14,354
Hon J Roberts	1	53,500	NATIONAL REVENUE		
<i>Parliamentary Secretary—</i>			Customs and Excise		
D Ethier	1	604	<i>Ministers—</i>		
EXTERNAL AFFAIRS			Hon P Bussi�res	1	15,399
<i>Ministers—</i>			Hon W Rompkey	1	52,558
Hon P De Ban�	1	58,291	PRIVY COUNCIL		
Hon C Lapointe	1	29,023	<i>Prime Minister—</i>		
Hon E Lumley	1	370	Rt Hon P E Trudeau	1	7,281
Hon A J MacEachen	1	11,910	<i>President of the Privy Council—</i>		
Hon M MacGuigan	1	25,159	Hon Y Pinard	1	13,399
Hon G Regan	1	13,785	<i>Leaders of the Government in the Senate—</i>		
<i>Parliamentary Secretaries—</i>			Hon H A Olson	1	20,100
R A Irwin	1	1,298	Hon R Perrault	1	10,765
J C Lapierre	1	7,221	PUBLIC WORKS		
FINANCE			<i>Ministers—</i>		
<i>Ministers—</i>			Hon P Cosgrove	1	16,138
M Lalonde	1	17,959	Hon R LeBlanc	1	5,981
A J MacEachen	1	3,861	<i>Parliamentary Secretary—</i>		
<i>Ministers of State—</i>			J C Mal�part	1	155
P Bussi�res	1	5,239	SCIENCE AND TECHNOLOGY		
P Cosgrove	1	2,516	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon D Johnston	1	1,508
D Fischer	1	3,439	Hon J Roberts	1	12,063
FISHERIES AND OCEANS			<i>Parliamentary Secretary—</i>		
<i>Ministers—</i>			J Schroder	1	967
Hon P DeBan�	1	12,251	SECRETARY OF STATE		
Hon R LeBlanc	1	4,949	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon J Fleming	1	65,455
B Tobin	1	798	Hon S Joyal	1	52,936
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Hon G Regan	1	26,528
<i>Minister—</i>			<i>Parliamentary Secretaries—</i>		
Hon J Munro	1	137,822	M Bossy	1	837
<i>Parliamentary Secretaries—</i>			P Deniger	1	1,165
R Chenier	1	2,028	J Lapierre	1	9,494
H Tousignant	1	3,365	C Rossi	1	3,316

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
SOCIAL DEVELOPMENT			TRANSPORT		
<i>Minister of State—</i>			<i>Minister—</i>		
Sen J Austin	1	33,217	Hon J-L Pepin	1	12,505
SOLICITOR GENERAL			<i>Parliamentary Secretary—</i>		
<i>Minister—</i>			J Flis	1	1,055
Hon R Kaplan	1	27,997	TREASURY BOARD		
<i>Parliamentary Secretary—</i>			<i>Ministers—</i>		
A Tardif	1	2,198	D J Johnson	1	1,493
			N Kelly	1	535
SUPPLY AND SERVICES			VETERANS AFFAIRS		
SERVICES PROGRAM			<i>Minister—</i>		
<i>Minister—</i>			Hon W B Campbell	1	31,999
Hon J-J Blais	1	62,781	<i>Parliamentary Secretary—</i>		
			R de Corneille	1	817

EXTERNAL AFFAIRS

Canadian representation at international conferences and meetings—Expenditure by conference and meeting

	\$
Economic Summit	70,208
General Agreement on Tariffs and Trade Ministerial	73,022
Générale de l'Agence de Coopération Culturelle et Technique	37,692
Law of the Sea	161,740
Ministres de la Jeunesse et Sport	3,598
North Atlantic Treaty Organization Ministerial	20,156
North Atlantic Treaty Organization Nuclear Planning Group	8,220
North Atlantic Treaty Organization Summit	15,001
Organization for Economic Cooperation and Development Labour and Social Services Ministerial	70,447
Organization for Economic Cooperation and Development Ministerial	8,365
Security and Cooperation in Europe	211,703
South African Development Coordination Ministerial	16,812
United Nations Conference on Science and Technology	50,953
United Nations Economic and Social Council General	73,331
United Nations Environment Programme	22,803
United Nations General Assembly	407,980
United Nations Special Session on Disarmament	159,412
Miscellaneous Conferences and Meetings	133,256
Recoverable—OGD	150,290
Total	1,694,989

Canadian representation at international conferences and meetings—Travel expenses regarding conferences and meetings*Economic Summit—\$42,584*

Member of the House of Commons
MacGuigan Hon M.
Minister's Office
Anderson C, MacDonald J, Phillips M.
External Affairs
Bilodeau J, Brown E S, Eichenbaum G, Etheridge N H R, Filleul F M, Johnstone B V, Margraff Y, Smith L A H.
Finance
Dudoit M.
National Defence
Proulx B.

General Agreement on Tariffs and Trade Ministerial—\$69,476

Members of the House of Commons
MacEachen Hon A J, Nystrom L, Regan Hon G, Thomson J.
Minister's Office
Dudoit A.
External Affairs
Burney D H, Dawson J A, Frechette L, Jenkins W J, Johnstone R, McPhail D S, Waddell D G, Weekes J M.
Finance
Martin R J.

Générale de l'Agence de Coopération Culturelle et Technique—\$37,692

External Affairs
Dupuis J, Paquet G.
Provincial Governments
Halstead J, Lecuyer G, Ouellet J P, Theriault L, Wells G.

Law of the Sea—\$145,125

Members of the House of Commons
Crosby H, Cyr A, MacEachen Hon A J, Waddell I.
Minister's Office
Patillo R, Phillips M B.

External Affairs

Bacon T C, Beesley J, Cooper E J, Dowell B, Garrard C, Gillies B, Hawke B, Jalbert O, Reece D C.
Energy, Mines and Resources
Crosby D G, Jackson W, Pasho D.
Finance
Lin Soe, Robinson B.
Fisheries and Oceans
Applebaum B.
Justice
Bluteau A.
National Defence
Campbell R.
Provincial Governments
Legare J E H, Mohide T P.

Ministres de la Jeunesse et Sport—\$3,072

External Affairs
Potvin A, Potvin D.
Canadian International Development Agency
Savaria J.
Provincial Governments
Cormier C, Daigle R, Gosselin L, Kipp B, Noel R, Pinet A.

North Atlantic Treaty Organization Ministerial—\$13,081

Member of the House of Commons
MacEachen Hon A J.
External Affairs
Calder K J, Cameron R P, Chapin P, De Kerckhove F, Dufour S, Halstead J H, Hammond T C, Heinbecker P, Mawhiney B M, Morin A, Ouellette M.

North Atlantic Treaty Organization Nuclear Planning Group—\$8,220

External Affairs
Calder K J, Francis R J, Green L, Hammond T C, Taylor J H.
National Defence
Lindsay G R.

North Atlantic Treaty Organization Summit—\$7,819

Member of the House of Commons
MacEachen Hon A J.
Minister's Office
Patillo R, Phillips M B.
External Affairs
Hammond T C, Johnstone B V.

Organization for Economic Cooperation and Development Labour and Social Services Ministerial—\$59,477

External Affairs
Belec J, Dupuis J, McKinnon R, Periard G, Tanguay J F.
Communications
Ouellette A, Turgeon R.
Secretary of State
Millons J.
National Research Council
Beaulieu P.
Status of Women
Holmes L.
Provincial Governments
Beauchemin J M, Berghofer D, Decarie V, Fleck W E P, Hemphill D.

Organization for Economic Cooperation and Development Ministerial—\$1,237

Member of the House of Commons
MacGuigan Hon M.
Minister's Office
Phillips M B.

EXTERNAL AFFAIRS—Continued**Canadian representation at international conferences and meetings—Travel expenses regarding conferences and meetings—Concluded****Security and Cooperation in Europe—\$102,693**

External Affairs

Anstis C, Carré S K, Chesson M J, Corriveau J A A, Foley G, Legault J M, Paquet G, Rogers R L.

National Defence

Namiesniowski C.

South African Development Coordination Ministerial—\$16,812

Members of the House of Commons

Lapierre J C, Ogle R.

United Nations Conference on Science and Technology—\$49,642

Member of the House of Commons

Roberts Hon J.

External Affairs

Hunt P G, Pollack A, Saint Martin R.

Communications

Blevis B, Tritt R.

Energy, Mines and Resources

Strome M, Whitham K.

Science and Technology

Bradley V, Hood K, Low D, Stephens M.

National Research Council

Beaulieu P, Puller K.

Provincial Government

Colville D.

Non-Government Delegates

Champagne J, Collins J, Forsyth P, MacDonald J, Zsilinsky V.

United Nations Economic and Social Council General—\$61,183

Member of the House of Commons

Bosley J.

External Affairs

Dupuis J, Granger P, Lemaire G, Pelletier G, Periard G, Trottier P.

Communications

Dorais L A, Sauvage D.

Provincial Governments

Byrne W J, Martin N, McCullough M J D, Wah-Shee J J.

Non-Government Delegates

Lussier C, Pitman M W, Sinclair M.

United Nations Environment Programme—\$21,196

External Affairs

Clark I S, Deacon P J, Smith D W.

Non-Government Delegate

Pratt R.

United Nations General Assembly—\$380,338

Members of the Senate

Graham Hon A, Lucier Hon P, MacQuarrie Hon H.

Members of the House of Commons

Allmand Hon W, Bachand A, Beauchamp-Niquet S, Bockstael R, Campbell C, Cardiff M, Duclos L, Dupras M, Duquet G, Gass M, Greenaway L, Heap D, Hervieux-Payette C, Hnatyshyn Hon R, King F, MacEachen Hon A J, McCain F, Murphy R, Robinson S, Rose M, Simmons R, Wright W.

Minister's Office

Phillips M, Riley S.

External Affairs

Allen J J, April S, Bacon T C, Burchill R W, Clugston M, Dhavernas D, Dupuis J, George C D P, Hamlin D L B, Howse R, Kirsch P, Kroll H, Leir M R, Loranger J, Lovett J R, Macartney K N, Marchand de M, Martin G, Markham C N, Middleton R M, Paquet G, Rioux G, Schioler J P, Skinner G, Slosar S, Smith D W, Taschereau F, Warren G, Wilder L J.

Status of Women

O'Neill M.

Non-Government Delegates

DeWilde J, MacDonnell M, McWhinney E, Roy M, Sutherland T R, Tucker M, Yedlen D.

United Nations Special Session on Disarmament—\$140,792

Members of the Senate

Bird Hon F B, Muir Hon R.

Members of the House of Commons

Appoloni U, Bachand A, Collette D, Dinsdale Hon W, Fretz G, Friesen B, Gamaiel P, Hudecki S, Jewett P, King F, MacKasey Hon B, McKinnon Hon A, McLean W, McRae P, Ogle R, Roche D, Prud'homme M, Sergeant T.

External Affairs

Gertler A, Green L, Hamlin D L B, Legg J C, Menzies A R, Skinner G, Small M, Ueyama S.

National Defence

Bayne I, Beckett W M, Broski S G.

Provincial Governments

Painchaud P.

Non-Government Delegates

Alcock N, Critchley H, Hill R, Holmes J, Newman H, Reford R, Ross D, Wirick G.

Miscellaneous Conferences and Meetings—\$88,560

Energy, Mines and Resources

Campbell, D W.

External Affairs

Adam G, Chambers P E R, Comeau D, Crepault D, Dowswell L B, Fittes C, Flynn N, Gillet D, Hamel L, Hill D, Hughes G, Johnstone B V, Lemieux R J, Lukie A, MacDonnell N C, Mason R P W, Melanson J, Miller M J, Moran S, Roger A B, Scott J J, Small M, Wilson G.

Labour

Kunka A.

Non-Government Delegate

Lisson J.

EXTERNAL AFFAIRS—Continued

Distribution of operational and capital expenditures 1982-83

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Headquarters	89,003,312	59,153,717	148,157,029	10,784,077	158,941,106
DIPLOMATIC POSTS					
Algeria	882,408	1,047,190	1,929,598	153,468	2,083,066
Argentina	756,476	826,224	1,582,700	344,803	1,927,503
Australia	1,022,541	1,134,956	2,157,497	584,102	2,741,599
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction	1,868,393	1,997,592	3,865,985	369,510	4,235,495
Bangladesh	626,577	622,463	1,249,040	145,128	1,394,168
Barbados	856,617	1,062,874	1,919,491	213,728	2,133,219
Belgium	2,546,547	4,047,067	6,593,614	497,089	7,090,703
Brazil	960,162	799,846	1,760,008	576,714	2,336,722
Britain	7,970,516	6,046,421	14,016,937	1,600,093	15,617,030
Cameroun	627,591	1,421,367	2,048,958	305,495	2,354,453
Chile	787,054	666,725	1,453,779	128,932	1,582,711
China, People's Republic of	1,459,378	1,276,636	2,736,014	1,818,941	4,554,955
Colombia	891,911	786,502	1,678,413	82,730	1,761,143
Costa Rica	389,053	535,211	924,264	94,829	1,019,093
Cuba	890,850	812,379	1,703,229	246,244	1,949,473
Czechoslovakia	804,167	610,707	1,414,874	112,925	1,527,799
Denmark	729,464	411,434	1,140,898	45,040	1,185,938
Ecuador	224,018	280,000	504,018	164,138	668,156
Egypt, Arab Republic of	1,211,915	1,335,559	2,547,474	354,996	2,902,470
Ethiopia	433,841	600,601	1,034,442	92,760	1,127,202
Finland	391,101	258,898	649,999	45,766	695,765
France	6,125,794	7,213,887	13,339,681	1,008,823	14,348,504
Gabon	130,146	366,421	496,567	27,572	524,139
Germany	3,320,493	2,149,156	5,469,649	300,519	5,770,168
Ghana	735,795	1,127,739	1,863,534	180,854	2,044,388
Greece	1,111,721	828,573	1,940,294	365,572	2,305,866
Guatemala	383,370	499,683	883,053	88,993	972,046
Guinea	51,782	700,237	752,019	406,394	1,158,413
Guyana	430,503	711,607	1,142,110	143,429	1,285,539
Haiti	849,081	718,523	1,567,604	172,304	1,739,908
Holy See	424,902	230,919	655,821	1,243,584	1,899,405
Hungary	570,110	549,318	1,119,428	141,715	1,261,143
India	2,092,816	2,020,223	4,113,039	834,339	4,947,378
Indonesia	1,218,519	2,218,055	3,436,574	258,015	3,694,589
Iran	175,122	310,685	485,807	565	486,372
Iraq	779,452	794,177	1,573,629	177,927	1,751,556
Ireland	581,553	559,927	1,141,480	38,915	1,180,395
Israel	1,616,944	1,586,200	3,203,144	198,355	3,401,499
Italy	2,290,173	1,839,496	4,129,669	163,954	4,293,623
Ivory Coast	1,210,880	2,041,911	3,252,791	698,622	3,951,413
Jamaica	1,140,481	1,305,396	2,445,877	674,527	3,120,404
Japan	4,720,506	4,376,555	9,097,061	307,516	9,404,577
Kenya	1,269,332	1,167,559	2,436,891	361,651	2,798,542
Korea	1,000,403	1,897,192	2,897,595	91,222	2,988,817
Kuwait	638,555	1,073,896	1,712,451	165,762	1,878,213
Lebanon	1,206,983	1,005,787	2,212,770	132,970	2,345,740
Malaysia	563,148	876,223	1,439,371	281,968	1,721,339
Mexico	1,347,702	2,058,785	3,406,487	694,313	4,100,800
Morocco	656,703	630,783	1,287,486	227,988	1,515,474
Netherlands	1,426,644	1,073,671	2,500,315	520,870	3,021,185
New Zealand	556,420	551,921	1,108,341	102,285	1,210,626
Nigeria	914,344	3,515,268	4,429,612	587,366	5,016,978
Norway	771,617	566,821	1,338,438	53,478	1,391,916
Pakistan	1,092,168	833,199	1,925,367	573,959	2,499,326
Peru	681,191	864,440	1,545,631	257,020	1,802,651
Philippines	1,018,184	1,449,830	2,468,014	367,871	2,835,885
Poland	1,007,658	1,078,877	2,086,535	150,292	2,236,827
Portugal	699,498	600,096	1,299,594	187,048	1,486,642
Rumania	634,637	736,997	1,371,634	163,906	1,535,540
Saudi Arabia	1,176,925	2,506,618	3,683,543	659,942	4,343,485
Senegal	802,314	823,539	1,625,853	91,482	1,717,335
Singapore	1,079,726	1,564,123	2,643,849	265,872	2,909,721
South Africa	732,773	864,804	1,597,577	90,504	1,688,081
Spain	797,001	725,836	1,522,837	186,534	1,709,371
Sri Lanka	329,867	568,494	898,361	260,419	1,158,780
Sweden	938,696	758,336	1,697,032	125,639	1,822,671
Switzerland	1,107,792	709,330	1,817,122	75,574	1,892,696
Tanzania	777,006	840,279	1,617,285	415,790	2,033,075
Thailand	1,417,996	1,792,077	3,210,073	308,177	3,518,250
Trinidad and Tobago	1,114,637	1,532,086	2,646,723	362,205	3,008,928
Tunisia	620,438	556,572	1,177,010	206,422	1,383,432
Turkey	612,270	659,919	1,272,189	230,210	1,502,399
Union of Soviet Socialist Republics	1,880,246	1,564,249	3,444,495	184,431	3,628,926

EXTERNAL AFFAIRS—*Concluded*Distribution of operational and capital expenditures 1982-83—*Concluded*

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
United States of America	6,406,835	5,537,884	11,944,719	601,646	12,546,365
Venezuela	1,408,152	1,895,669	3,303,821	500,643	3,804,464
Yugoslavia	1,200,378	1,202,180	2,402,458	2,688,750	5,091,208
Zaire	839,259	814,072	1,653,331	176,040	1,829,371
Zambia	522,476	593,557	1,116,033	65,607	1,181,640
Zimbabwe	522,806	519,302	1,042,108	221,891	1,263,999
CONSULAR POSTS—					
Atlanta, USA	815,052	765,772	1,580,824	258,115	1,838,939
Birmingham, UK	423,059	268,677	691,736	133,419	825,155
Bordeaux, France	278,673	182,628	461,301	31,111	492,412
Boston, USA	1,064,825	1,211,222	2,276,047	29,760	2,305,807
Buffalo, USA	602,418	431,171	1,033,589	106,358	1,139,947
Chicago, USA	1,039,562	1,256,067	2,295,629	796,274	3,091,903
Cleveland, USA	434,686	603,796	1,038,482	331,397	1,369,879
Dallas, USA	627,752	861,763	1,489,515	21,044	1,510,559
Detroit, USA	734,273	837,572	1,571,845	92,697	1,664,542
Dusseldorf, Germany	358,726	387,728	746,454	192,010	938,464
Glasgow, UK	477,968	279,600	757,568	132,526	890,094
Hamburg, Germany	401,771	425,833	827,604	32,718	860,322
Los Angeles, USA	1,291,121	1,184,266	2,475,387	61,859	2,537,246
Marseille, France	624,245	353,181	977,426	94,836	1,072,262
Melbourne, Australia	369,789	526,009	895,798	83,889	979,687
Milan, Italy	577,659	498,295	1,075,954	96,371	1,172,325
Minneapolis, USA	453,614	510,975	964,589	68,506	1,033,095
New Orleans, USA	146,752	141,846	288,598	16,432	305,030
New York, USA	2,336,583	3,609,790	5,946,373	566,751	6,513,124
Perth, Australia	88,152	338,504	426,656	704,922	1,131,578
Philadelphia, USA	344,614	537,216	881,830	71,501	953,331
Rio de Janeiro, Brazil	450,599	511,291	961,890	1,783,671	2,745,561
San Francisco, USA	1,008,309	971,661	1,979,970	69,772	2,049,742
Sao Paulo, Brazil	377,837	471,072	848,909	236,406	1,085,315
Seattle, USA	1,048,350	861,983	1,910,333	193,187	2,103,520
Strasbourg, France	238,133	338,044	576,177	27,001	603,178
Sydney, Australia	739,934	1,022,393	1,762,327	105,101	1,867,428
West Berlin, Germany	206,250	181,614	387,864	10,509	398,373
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	1,543,586	699,252	2,242,838	61,459	2,304,297
Organization for Economic Co-Operation and Development, Paris	490,861	348,961	839,822	26,502	866,324
Permanent Mission of Canada to the European Communities, Brussels	652,776	703,977	1,356,753	96,148	1,452,901
Permanent Mission of Canada to the Organization of American States, Washington	69,158	169,880	239,038	10,555	249,593
Permanent Mission of Canada to the United Nations, Geneva	1,996,636	1,436,801	3,433,437	243,018	3,676,455
Permanent Mission of Canada to the United Nations, New York	1,599,690	1,865,158	3,464,848	92,158	3,557,006
OTHER POSTS—					
Amman, Jordan	110,498	1,193,362	1,303,860	664,956	1,968,816
Bamako, Mali	143,797	253,000	396,797	79,487	476,284
Frankfurt, Germany	131,444	339,253	470,697	22,233	492,930
Kigali, Rwanda	120,309	369,260	489,569	214,259	703,828
Munich, Germany	123,709	835,597	959,306	534,000	1,493,306
Niamey, Niger	152,824	195,704	348,528	25,328	373,856
Ouagadougou, Upper Volta	112,884	274,844	387,728	81,317	469,045
Victoria, Hong Kong	1,824,899	1,900,945	3,725,844	175,968	3,901,812
Total	211,700,492	194,049,291	405,749,783	47,507,280	453,257,063

PARLIAMENT

The Senate

Statement of indemnities, allowances and travel expenses paid in 1982-83

Honourable Members of the Senate	Indemnities paid on an annual basis	Expense allowances paid on an annual basis	Travel expenses	Honourable Members of the Senate	Indemnities paid on an annual basis	Expense allowances paid on an annual basis	Travel expenses
	\$	\$	\$		\$	\$	\$
Adams W	47,745	7,645	19,706	Le Moyne J	13,698	2,234	244
Anderson M	47,925	7,825	9,270	Lewis D	47,265	7,165	21,613
Argue H	47,925	7,825	442	Lucier P	47,925	7,825	33,122
Asselin M	47,925	7,825	14,119	MacDonald J M	47,925	7,825	9,768
Austin J	47,925	7,825	2,826	<i>Allowance as Opposition Whip ..</i>	3,875		
Balfour R J	47,944	7,783	21,340	Macquarrie H N	47,925	7,825	11,955
Barrow A I	47,325	7,225	9,623	Manning E C	45,165	5,065	15,467
Beaubien L P	47,925	7,825	284	Marchand J	47,925	7,825	2,887
Belisle R	47,925	7,825	9,847	<i>Allowance as Speaker of The Senate</i>	23,250		
Bell A E Haddon	47,805	7,705	15,232	Marshall J	47,925	7,825	5,950
Benidickson W M	47,685	7,585	9,692	McElman C	47,925	7,825	10,856
Bielish M	47,925	7,825	20,106	McGrand F A	47,925	7,825	2,475
Bird F	37,242	6,083	191	McIlraith G J	47,925	7,825	162
Bonnell L	47,925	7,825	14,281	Molgat G L	47,505	7,405	27,739
Bosa P	47,925	7,825	9,226	Molson H de M	45,705	5,605	1,752
Buckwold S L	47,565	7,464	21,467	Muir R	47,925	7,825	8,724
Cameron D	47,565	7,465	5,788	Murray L	48,004	7,842	6,591
Charbonneau G	47,925	7,825	4,814	Neiman J	47,865	7,765	15,565
Cook E	47,925	7,825	3,763	Nurgitz N	47,925	7,825	28,946
Cottreau E	47,925	7,825	5,684	Olson H A (Bud)	47,865	7,765	
Croll D A	47,925	7,825	9,829	Perrault R J	47,805	7,705	4,071
Davey K	47,685	7,585	12,137	Petten W J	47,925	7,825	8,836
Denis A	47,925	7,825	4,031	<i>Allowance as Government Whip</i>	5,850		
Deschatelets J-P	47,925	7,825	1,620	Phillips O H	47,925	7,825	9,387
Donahoe R A	48,004	7,842	6,172	Pitfield P M	13,823	2,254	
Dood C W	47,925	7,825	12,418	Riel M	47,565	7,465	6,145
Everett D D	45,765	5,665	19,346	Riley D	47,805	7,705	6,982
Flynn J	47,925	7,825	3,267	Rizzuto P	47,865	7,765	5,777
<i>Allowance as Leader of the Opposition</i>	18,100			Robichaud L J	47,925	7,825	4,758
Fournier E E	41,188	6,727	2,261	Roblin D	47,865	7,765	26,138
Frith R	47,925	7,825	4,653	<i>Allowance as Deputy Leader of the Opposition</i>	7,400		
<i>Allowance as Deputy Leader of the Government</i>	10,850			Rousseau Y Boucher	47,925	7,825	3,729
Giguère L de G	47,925	7,825	2,418	Rowe F W	47,925	7,825	19,879
Godfrey J M	47,205	7,105	10,732	Sherwood C B	47,925	7,825	3,735
Goldenberg H C	26,059	4,203	4,266	<i>Estate of the late</i>			
Graham B A	47,925	7,825	22,675	Smith G I	34,389	4,569	9,703
Guay J-P	47,925	7,825	23,269	Sparrow H O	47,685	7,585	28,841
Haidasz S	47,925	7,825	13,939	Stanbury R J	47,565	7,465	12,603
Hastings E	47,925	7,825	19,791	Steuart D G	47,925	7,825	15,523
Hayden S A	47,925	7,825	5,169	Stollery P	47,925	7,825	10,493
<i>Estate of the late</i>				Sullivan J A	47,925	7,825	867
Hays H	8,100	743	8,368	Thériault L N	47,925	7,825	16,559
Hicks H D	47,925	7,825	13,924	Thompson A E	47,925	7,825	3,348
Inman F E	47,925	7,825	2,864	Tremblay A	47,925	7,825	11,052
Kelly W M	13,697	2,234	1,697	Van Roggen G C	47,925	7,825	40,101
Lafond P C	47,925	7,825	2,261	Walker D J	47,925	7,825	5,286
<i>Estate of the late</i>				Williams G	24,498	3,997	20,530
Lamontagne M	47,925	7,825	5,290	Wood D	47,925	7,825	6,226
Lang D	45,548	5,761	5,961	Yuzyk P	47,925	7,825	9,188
Langlois L	47,925	7,825	14,007		4,291,599	674,351	949,483
Lapointe R	47,925	7,825	1,799				
Lawson E M	46,485	6,385	18,054				
Leblanc F	47,925	7,825	5,991				

PARLIAMENT—Continued

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1982-83

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Members of the House of Commons	Indemnities	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Allmand W.....	47,925	16,025	7,154	Dawson D.....	47,925	16,025	15,034
Althouse V.....	47,925	16,025	26,704	Deans I.....	47,925	16,025	15,659
Andre H.....	47,925	16,025	44,852	<i>Allowance as Other Party</i>			
Anguish D.....	47,925	19,725	33,582	<i>House Leader.....</i>	7,825		
Appolloni U.....	47,925	16,025	9,057	DeBané P.....	47,925	16,025	1,786
Aworthy L.....	47,925	16,025	5,109	deCorney R.....	47,925	16,025	13,456
Bachand A.....	47,925	16,025	12,847	de Jong S.....	47,925	16,025	22,371
Baker G.....	47,925	19,725	30,484	Demers Y.....	47,925	16,025	6,546
Baker W D.....	47,925	16,025	9,345	Deniger P.....	47,925	16,025	7,996
Beatty P.....	47,925	16,025	14,804	Desmarais L R.....	47,925	16,025	5,498
Beauchamp-Niquet S B.....	47,925	16,025	25,424	Dick P.....	47,925	16,025	8,999
Bégin M.....	47,925	16,025	103	Dingwall D.....	47,925	16,025	20,999
Benjamin L.....	47,925	16,025	28,735	Dinsdale W.....	31,483	10,103	13,317
Berger D.....	47,925	16,025	3,464	Dion R.....	47,925	16,025	16,090
Blackburn D.....	47,925	16,025	17,351	Dionne M.....	47,925	16,025	18,272
Blaikie B.....	47,925	16,025	24,209	Dionne M A.....	47,925	16,025	8,682
Blais J-J.....	47,925	16,025	7,846	Domm B.....	47,925	16,025	16,719
Blaker R.....	47,925	16,025	6,509	Dubois J-G.....	47,925	16,025	13,272
<i>Allowance as Assistant Deputy</i>				Duclos L.....	47,925	16,025	9,633
<i>Chairman-Committees of the</i>				Dupont R.....	47,925	16,025	10,668
<i>Whole House.....</i>	8,150			Dupras M.....	47,925	16,025	12,336
Blenkarn D.....	47,925	16,025	15,369	Duquet G.....	47,925	16,025	12,356
Bloomfield G.....	47,925	16,025	13,899	Ellis J.....	47,925	16,025	9,182
Bockstael R.....	47,925	16,025	22,862	Elzinga P.....	47,925	16,025	49,118
Bosley J.....	47,925	16,025	13,552	Epp J.....	47,925	16,025	38,853
Bossy M.....	47,925	16,025	17,261	Erola J.....	47,925	16,025	3,565
Bradley B.....	47,925	16,025	16,450	Ethier D.....	47,925	16,025	4,526
Breau H.....	47,925	16,025	24,161	<i>Allowance as Deputy Chair-</i>			
Broadbent E.....	47,925	16,025	1,543	<i>man-Committees of the</i>			
<i>Allowance as Other Party</i>				<i>Whole House.....</i>	2,245		
<i>Leader.....</i>	22,100			Evans J.....	47,925	16,025	5,681
Bujold R.....	47,925	16,025	25,041	Fennell S.....	47,925	16,025	9,067
Burghardt J.....	47,925	16,025	12,707	Ferguson R.....	47,925	16,025	16,722
Bussi��res P.....	47,925	16,025		<i>Allowance as Deputy Govern-</i>			
Caccia C.....	47,925	16,025	9,278	<i>ment Whip.....</i>	6,342		
Campbell C.....	47,925	16,025	23,483	Fisher D.....	47,925	16,025	12,386
Campbell J.....	47,925	16,025	5,008	Fleming J.....	47,925	16,025	3,986
Campbell W B.....	47,925	16,025	14,911	Flis J.....	47,925	16,025	13,461
Cardiff M.....	47,925	16,025	13,749	Forrestall M.....	47,925	16,025	26,351
Carney P.....	47,925	16,025	26,198	Foster M.....	47,925	16,025	18,478
Ch��nier R.....	47,925	16,025	21,515	Fox F.....	47,925	16,025	366
Chr��tien J.....	47,925	16,025		Francis L.....	47,925	16,025	4,156
Clark J.....	47,925	19,725	6,544	<i>Allowance as Deputy Speaker of</i>			
<i>Opposition.....</i>	31,340			<i>the House of Commons.....</i>	19,300		
Clarke W.....	47,925	16,025	25,664	Fraser J.....	47,925	16,025	41,216
Coates R C.....	47,925	16,025	25,683	Fretz G.....	47,925	16,025	19,885
Collenette D.....	47,925	16,025	15,711	Friesen B.....	47,925	16,025	42,160
Comtois R.....	47,925	16,025	8,933	Frith D.....	47,925	16,025	17,111
Cook C.....	47,925	16,025	36,826	Fulton J.....	47,925	19,725	24,315
Cooper A.....	47,925	19,725	17,765	Gamble J.....	47,925	16,025	16,552
Corbett R.....	47,925	16,025	17,914	Garant A.....	47,925	16,025	16,540
Corbin E.....	47,925	16,025	19,793	Gass M.....	47,925	16,025	19,359
<i>Allowance as Assistant Deputy</i>				Gauthier J R.....	47,925	16,025	2,641
<i>Chairman-Committees of the</i>				Gendron R.....	47,925	16,025	12,592
<i>Whole House.....</i>	5,905			Gilchrist G.....	47,925	16,025	11,289
Corriveau L.....	47,925	16,025	10,421	Gimaiel P.....	47,925	16,025	18,700
Cosgrove P J.....	47,925	16,025	1,141	Gringas R.....	47,925	19,725	19,178
Cossitt J.....	22,803	7,617	1,301	Gourd R.....	47,925	16,025	8,307
Cossitt T.....			121	Gourde G.....	47,925	16,025	11,708
C��t�� E.....	47,925	16,025	27,040	Gray H.....	47,925	16,025	2,376
Cousineau R.....	47,925	16,025	7,382	Greenaway L.....	47,925	19,725	32,566
<i>Allowance as Deputy Govern-</i>				Guilbault J.....	47,925	16,025	4,847
<i>ment Whip.....</i>	2,900			Gurbin G M.....	47,925	16,025	19,106
Crombie D.....	47,925	16,025	14,402	Gustafson L.....	47,925	16,025	31,726
Crosbie J.....	47,925	16,025	22,511	Halliday B.....	47,925	16,025	15,292
Crosby H.....	47,925	16,025	28,962	Hamilton A.....	47,925	16,025	18,149
Crouse L R.....	47,925	16,025	15,536	Hamilton F.....	47,925	16,025	24,993
Cullen J.....	47,925	16,025	11,132	Hargrave B.....	47,925	16,025	20,801
Cyr A.....	47,925	16,025	24,733	Harquail M.....	47,925	16,025	21,950
Dantzer V.....	47,925	16,025	46,803	Hawkes J.....	47,925	16,025	37,316
Darling S.....	47,925	16,025	9,006	Heap D.....	47,925	16,025	12,268
Daudlin R.....	47,925	16,025	34,397	Hees G.....	47,925	16,025	4,070
				Henderson G.....	47,925	16,025	19,611

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travel expenses paid in 1982-83—Continued

Members of the House of Commons	Expense allowances			Members of the House of Commons	Expense allowances		
	Indemnities	Travel expenses			Indemnities	Travel expenses	
	\$	\$	\$		\$	\$	\$
Herbert H.T.	47,925	16,025	4,368	Mazankowski D.	47,925	16,025	39,953
Hervieux-Payette C.	47,925	16,025	14,090	McCain F.A.	47,925	16,025	17,889
Hnatyshyn R.	47,925	16,025	40,753	McCauley G.	47,925	16,025	20,946
Hopkins L.	47,925	16,025	7,580	McGuish L.	47,925	19,725	26,696
Hordebo S.J.	47,925	16,025	22,363	McDermid J.	47,925	16,025	17,290
Howie J.R.	47,925	16,025	18,648	McDonald L.	22,803	7,617	7,348
Hudecki S.	47,925	16,025	12,870	McGrath J.A.	47,925	16,025	20,322
Huntington S.	47,925	16,025	32,184	McKenzie D.	47,925	16,025	20,901
Irwin R.	47,925	16,025	18,217	McKinnon A.B.	47,925	16,025	44,116
Isabelle G.	47,925	16,025	1,382	McKnight B.	47,925	16,025	39,579
Itinuar P.	47,925	21,275	46,652	McLean W.	47,925	16,025	21,101
Jarvis W.	47,925	16,025	15,912	McMillan T.	47,925	16,025	20,499
Jelinek O.	47,925	16,025	19,030	McRae P.	47,925	16,025	20,809
Jewett P.	47,925	16,025	28,723	Miller T.	47,925	16,025	34,474
Johnston D.J.	47,925	16,025	2,812	Mitchell M.A.	47,925	16,025	24,232
Joyal S.	47,925	16,025	647	Mitges G.	47,925	16,025	13,632
Kaplan R.	47,925	16,025	723	Munro D.W.	47,925	16,025	24,673
Keeper C.	47,925	16,025	20,294	Munro J.	47,925	16,025	4,663
Kelly N.	47,925	16,025	15,074	Murphy R.	47,925	19,725	22,453
Kempling W.J.	47,925	16,025	14,201	Murta J.	47,925	16,025	22,754
<i>Allowance as Chief Opposition</i>				Neil D.	47,925	16,025	23,575
<i>Whip</i>	10,125			Nicholson A.	47,925	16,025	11,951
Kilgour D.	47,925	16,025	24,726	Nickerson D.	47,925	21,275	28,480
Killens T.	47,925	16,025	7,602	Nielsen E.	47,925	19,725	23,286
King F.	47,925	16,025	51,148	<i>Allowance as Interim Leader of</i>			
Knowles S.H.	47,925	16,025	8,814	<i>the Opposition</i>	20,828		
Korchinski S.	47,925	19,725	30,862	Nowlan J.P.	47,925	16,025	23,168
Kristiansen L.S.	47,925	16,025	43,385	Nystrom L.	47,925	16,025	29,877
Kushner J.	47,925	16,025	39,437	Oberle F.	47,925	19,725	28,036
Lachance C.A.	47,925	16,025	4,481	Ogle B.	47,925	16,025	26,566
Lajoie C.G.	47,925	16,025	10,685	Olivier J.	47,925	16,025	7,903
Lalonde M.	47,925	16,025	595	Orlikow D.	47,925	16,025	18,849
Lambert M.	47,925	16,025	27,776	Ostiguy M.	47,925	16,025	11,818
Lamontagne G.	47,925	16,025	879	Ouellet A.	47,925	16,025	1,311
Landers M.J.	47,925	16,025	21,396	Paproski S.	47,925	16,025	28,577
Lang P.	47,925	16,025	14,717	Parent G.	47,925	16,025	23,131
Laniel G.	47,925	16,025	3,211	Parker S.	47,925	16,025	36,724
Lapierre J.	47,925	16,025	11,143	Patterson A.B.	47,925	16,025	20,968
Lapointe C.	47,925	16,025	604	Pelletier I.	47,925	16,025	10,382
Lapointe N.	47,925	16,025	19,209	Penner K.	47,925	19,725	30,034
La Salle R.	47,925	16,025	8,067	Pepin J.-L.	47,925	16,025	367
Lawrence A.	47,925	16,025	22,562	Peterson J.	47,925	16,025	15,839
LeBlanc R.A.	47,925	16,025	3,005	Pinar Y.	47,925	16,025	205
Leduc J.L.	47,925	16,025	8,054	Portelance A.	47,925	16,025	6,972
Lefebvre T.	47,925	16,025	5,485	Prud'homme M.	47,925	16,025	3,774
Lewis D.	47,925	16,025	10,409	Regan G.	47,925	16,025	1,667
<i>Allowance as Opposition House</i>				Reid J.	47,925	16,025	13,974
<i>Leader</i>	2,658			Reid J.M.	47,925	19,725	14,843
Lewycky L.	47,925	16,025	38,094	Riis N.	47,925	16,025	46,419
Loiselle B.	47,925	16,025	6,329	Roberts J.	47,925	16,025	954
Lonsdale B.			35	Robinson K.W.	47,925	16,025	13,431
Lumley E.	47,925	16,025		Robinson S.J.	47,925	16,025	44,154
MacBain A.	47,925	16,025	17,157	Roche D.	47,925	16,025	39,083
MacDonald F.	47,925	16,025	5,188	Rompkey W.	47,925	19,725	3,953
MacDougall J.	22,803	7,617	10,860	Rooney D.	47,925	19,725	18,644
MacEachen A.J.	47,925	16,025	503	Rose M.	47,925	16,025	36,108
MacGuigan M.	47,925	16,025	2,278	Rossi C.	47,925	16,025	6,793
MacKasey B.	47,925	16,025	8,117	Roy M.	47,925	16,025	5,520
MacKay E.	47,925	16,025	27,453	Sargeant T.	47,925	16,025	25,857
MacLaren R.	47,925	16,025	16,569	Sauvé J.	47,925	16,025	373
MacLellan R.	47,925	16,025	24,015	<i>Allowance as The Speaker of</i>			
Malépart J.C.	47,925	16,025	5,311	<i>the House of Commons</i>	36,727		
Malone A.	47,925	16,025	21,825	Savard R.	47,925	16,025	7,695
Maltais A.	47,925	19,725	31,676	<i>Allowance as Deputy Govern-</i>			
Manly J.	47,925	16,025	26,345	<i>ment Whip</i>	2,565		
Marceau G.	47,925	16,025	20,750	Schellenberger S.	47,925	16,025	30,941
Massé P.A.	47,925	16,025	6,564	Schroder J.	47,925	16,025	14,469
Masters J.	47,925	19,725	19,640	Scott G.	47,925	16,025	18,258
Mayer C.	47,925	16,025	29,320	Scott W.	47,925	16,025	14,733

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travel expenses paid in 1982-83—Concluded

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Members of the House of Commons	Indemnities	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Shields J	47,925	19,725	56,922	<i>Allowance as Deputy Chair-</i>			
Siddon T	47,925	16,025	41,493	<i>man—Committees of the</i>			
Simmons R	47,925	19,725	38,270	<i>Whole House and Allowance</i>			
Skelly R	47,925	19,725	37,361	<i>as Chief Government Whip ...</i>	10,125		
Smith D	47,925	16,025	12,511	Vankoughnet W	47,925	16,025	11,319
Speyer C	47,925	16,025	16,776	Veillette M	47,925	16,025	10,140
Stevens S	47,925	16,025	14,860	Waddell I	47,925	16,025	29,696
Stewart R	47,925	16,025	12,893	Watson I	47,925	16,025	7,048
Tardif A	47,925	16,025	15,468	Weatherhead D	47,925	16,025	13,310
Taylor G	47,925	16,025	24,185	Wenman R L	47,925	16,025	29,847
<i>Allowance as Deputy Opposition</i>				Whelan E	47,925	16,025	2,387
<i>Whip</i>	5,850			Wilson M	47,925	16,025	14,646
Tessier C	47,925	16,025	13,935	Wise J	47,925	16,025	16,804
Thacker B	47,925	16,025	31,919	Wright B	47,925	16,025	40,939
Thomson J	47,925	16,025	26,087	Yanakias A	47,925	16,025	12,863
Tobin B	47,925	19,725	24,101	Young N	47,925	16,025	10,720
Tousignant H	47,925	16,025	11,594	<i>Allowance as Chief Other Party</i>			
Towers G	47,925	16,025	38,414	<i>Whip</i>	5,850		
Trudeau Rt Hon P E	47,925	16,025		Yurko B	47,925	16,025	46,970
Turner C	47,925	16,025	2,720		13,623,877	4,579,804	4,952,827

PARLIAMENT—Concluded

House of Commons—Concluded

Salaries of parliamentary secretaries to ministers

Names	Parliamentary Secretary to	Amount \$	Names	Parliamentary Secretary to	Amount \$
Berger D	Minister of State (Small Businesses and Tourism) March 1, 1982 to September 30, 1982 and Minister of Consumer and Corporate Affairs October 1, 1982 to September 30, 1983	8,150	Lapierre J	Secretary of State of Canada October 1, 1981 to September 30, 1982 and Deputy Prime Minister and Secretary of State for External Affairs October 1, 1982 to September 30, 1983	8,150
Bloomfield G	Minister of National Revenue October 1, 1982 to September 30, 1983	4,100	McBain A	Minister of Justice and Attorney General of Canada October 1, 1982 to September 30, 1983	4,100
Bossy M	Minister of Supply and Services March 1, 1982 to September 30, 1982 and Secretary of State of Canada October 1, 1982 to September 30, 1983	8,150	Malépart J-C	Minister of Public Works October 1, 1982 to September 30, 1983	4,100
Bujold R	Minister of Employment and Immigration October 1, 1981 to September 30, 1983	8,150	Maltais A	Minister of Industry, Trade and Commerce March 1, 1982 to September 30, 1983 and Minister of Regional Economic Expansion October 1, 1982 to September 30, 1983	8,150
Burghardt J	Minister of Communications October 1, 1982 to September 30, 1983	4,100	Masters J	Minister of Communications October 1, 1981 to September 30, 1982	4,050
Chénier R	Minister of Indian Affairs and Northern Development October 1, 1980 to September 30, 1982	4,050	McCauley G	Minister of Consumer and Corporate Affairs and Postmaster General October 1, 1980 to September 30, 1982	4,050
Cousineau R	Minister of State (Small Businesses and Tourism) October 1, 1982 to September 30, 1983	4,100	Peterson J	Minister of Justice and Attorney General of Canada and Minister of State for Social Development October 1, 1981 to September 30, 1982 and Minister of State for Economic Development and Minister of State for Science and Technology October 1, 1982 to September 30, 1983	8,150
deCormeille R	Minister of Veterans Affairs March 1, 1982 to September 30, 1983	8,150	Rossi C	Minister of State (Multiculturalism) March 1, 1982 to September 30, 1983	8,150
Dingwall D	Minister of Energy, Mines and Resources March 1, 1982 to September 30, 1983	8,150	Schroder J	Minister of the Environment and Minister of State for Science and Technology March 1, 1982 to September 30, 1982 and Minister of National Health and Welfare October 1, 1982 to September 30, 1983	8,150
Dionne M	Minister of Agriculture March 1, 1982 to September 30, 1983	8,150	Smith D	President of the Privy Council October 1, 1981 to September 30, 1983	8,150
Éthier D	Minister of the Environment October 1, 1982 to September 30, 1983	4,100	Tardif A	Solicitor General March 1, 1982 to September 30, 1983	8,150
Fisher D	Deputy Prime Minister March 1, 1982 to September 30, 1982 and Minister of Finance March 1, 1982 to September 30, 1983	8,150	Tessier C	Minister of National Revenue October 1, 1980 to September 30, 1982	4,050
Flis J	Minister of Transport March 1, 1982 to September 30, 1983	8,150	Tobin B	Minister of Fisheries and Oceans October 1, 1981 to September 30, 1983	8,150
Frith D	Minister of National Health and Welfare October 1, 1980 to September 30, 1982	4,050	Tousignant H	Minister of Public Works March 1, 1982 to September 30, 1982 and Minister of Indian Affairs and Northern Development October 1, 1982 to September 30, 1983	8,150
Henderson G	Minister of National Defence March 1, 1982 to September 30, 1982	4,050	Yanakis A	Minister of Labour October 1, 1981 to September 30, 1983	8,150
Hudecki S	Minister of National Defence October 1, 1982 to September 30, 1983	4,100			220,050
Irwin R	Secretary of State for External Affairs October 1, 1981 to September 30, 1982	4,050			
Kelly N	President of the Treasury Board October 1, 1981 to September 30, 1982	4,050			
Killens T	Minister of State (Mines) October 1, 1981 to September 30, 1983	8,150			
Lang P	President of the Treasury Board October 1, 1982 to September 30, 1983	4,100			

PRIVY COUNCIL

Miscellaneous salaries and allowances to ministers

Allowance to widow of former Prime Minister:

Payment made to:

Mrs M E Pearson \$8,333

Salary and motor car allowance:

Prime Minister:

Rt Hon P E Trudeau \$56,750

President of the Privy Council:

Hon Y Pinard \$38,725

Leaders of the Government in the Senate:

Hon H A Olson \$19,525

Hon R J Perrault \$19,710

Salaries of Ministers of State:

Hon H R Argue \$36,725

Hon J Austin (April 1-September 30, 1982) \$15,233

Hon P Bussi res (April 1-September 30, 1982) \$18,200

Hon P Cosgrove (September 30, 1982-March 31, 1983) \$18,525

Hon P DeBan  (April 1-September 30, 1982) \$18,200

Hon J Erola \$36,725

Hon J S Fleming \$36,725

Hon S Joyal (April 1-September 30, 1982) \$18,774

Hon C Lapointe \$36,725

Hon E Lumley (April 1-September 30, 1982) \$18,200

Hon R Perrault (September 30, 1982-March 31, 1983) \$18,525

Hon G Regan (September 30, 1982-March 31, 1982) \$17,951

Hon W Rompkey (September 30, 1982-March 31, 1983) \$18,525

Motor car allowances to Ministers of State:

Hon A Argue \$2,000

Hon J Austin (April 1-September 30, 1982) \$833

Hon P Bussi res (April 1-September 30, 1982) \$1,000

Hon P Cosgrove (September 30, 1982-March 31, 1983) \$1,000

Hon P DeBan  (April 1-September 30, 1982) \$1,000

Hon J Erola \$2,000

Hon J S Fleming \$2,000

Hon S Joyal (April 1-September 30, 1982) \$1,032

Hon C Lapointe \$2,000

Hon E Lumley (April 1-September 30, 1982) \$1,000

Hon R Perrault (September 30, 1982-March 31, 1983) \$1,000

Hon G Regan (September 30, 1982-March 31, 1983) \$968

Hon W Rompkey (September 30, 1982-March 31, 1983) \$1,000

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance of penitentiaries	Construction, improvements and equipment
	\$	\$
National Headquarters—Ottawa, Ont	78,929,420	5,339,355
Regional Headquarters—Moncton, N B	3,345,605	700,782
Regional Headquarters—Montreal, Que	18,140,533	970,719
Regional Headquarters—Kingston, Ont	8,847,179	2,754,392
Regional Headquarters—Saskatoon, Sask	5,911,974	657,891
Regional Headquarters—Abbotsford, B C	7,871,859	692,492
Springhill Institution, N S	12,718,491	1,038,547
Dorchester Penitentiary, N B	14,810,746	3,046,514
Westmorland Institution, Dorchester, N B	2,848,295	575,038
Dungarvon Institution, N S		2,147,402
Monté St François Institution, Laval, Que	3,552,411	651,376
Laval Institution, Que	16,901,390	676,890
Federal Training Centre, Laval, Que	9,919,680	769,472
Donnacona Maximum #2, Que		629,482
Leclerc Institution, Laval, Que	14,273,332	585,469
Archambault Institution, Ste Anne des Plaines, Que	12,527,736	1,107,852
Ste Anne des Plaines Institution, Que	6,657,865	757,477
Regional Reception Centre, Ste Anne des Plaines, Que	11,313,493	502,587
Drummondville Institution, Que	53,782	10,147,820
Cowansville Institution, Que	12,850,598	895,155
Donnacona Medium #2, Que	54,398	
La Macaza Institution, L'Annonciation, Que	6,388,303	1,388,674
Correctional Development Centre, Laval, Que	8,412,865	306,482
Quebec Maximum #2, Mirabel, Que	10,000	
Kingston Penitentiary, Ont	12,325,246	1,521,670
Millhaven Institution, Bath, Ont	15,206,200	744,423
Bath Institution, Ont	1,239,877	11,377
Federal Health Centre, Kingston, Ont		26,740
Prison for Women, Kingston, Ont	4,777,395	407,775
Collins Bay Institution, Kingston, Ont	12,374,008	2,363,312
Frontenac Institution, Kingston, Ont	2,057,743	2,865,370
Beaver Creek Correctional Camp, Gravenhurst, Ont	1,114,840	40,063
Joyville Institution, Kingston, Ont	13,512,788	910,522
Pittsburg Institution, Kingston, Ont	2,119,551	152,087
Warkworth Institution, Campbellford, Ont	11,443,088	1,366,713
Stony Mountain Institution, Winnipeg, Man	3,658,902	846,849
Rockwood Institution, Winnipeg, Mand	1,455,444	155,644
Saskatchewan Penitentiary, Prince Albert, Sask	13,470,647	2,266,392
Saskatchewan Farm, Prince Albert, Sask	2,382,196	415,207
Drumheller Institution, Alta	12,857,461	1,057,839
Bowden Institution, Innisfail, Alta	6,724,724	2,634,163
Edmonton Institution, Alta	9,493,209	4,154,285
William Head Institution, Victoria, B C	5,514,981	273,132
Matsqui Institution, Abbotsford, B C	10,867,595	2,621,561
Mountain Institution, Agassiz, B C	5,772,951	1,596,127
Kent Institution, Agassiz, B C	10,470,118	801,395
Elbow Lake Institution, Harris Mills, B C	1,237,143	144,428
Ferndale Institution, Mission, B C	1,081,911	180,993
Mission Institution, B C	7,809,252	445,371
Regional Psychiatric Centre—Kingston, Ont	2,556,413	74,363
Regional Psychiatric Centre—Saskatoon, Sask	7,072,096	158,411
Regional Psychiatric Centre—Abbotsford, B C	7,045,576	290,373
Community Correctional Centres—		
Carlton, Halifax, N S	295,661	37,162
Sand River, Parsboro, N S	559,013	43,914
Parrottown, Saint John, N B	354,999	11,100
No 1, Montreal, Que		159,018
Sherbrooke, Montreal, Que	344,749	17,995
Martineau, Montreal, Que	374,027	12,118
Ogilvy, Montreal, Que	301,497	227
Pie IX, Montreal, Que	400,619	1,422
Hochelega, Montreal, Que	290,598	45,439
Benoit XV, Quebec, Que	306,689	21,337
B 12, Laval, Que	1,210	2,779
Osborne, Winnipeg, Man	367,363	11,909
Oskana, Regina, Sask	286,190	12,323
Altadore, Calgary, Alta	331,613	7,019
Portal House, Calgary, Alta	424,897	28,837
Grierson, Edmonton, Alta	932,374	201,478
Robson, Vancouver, B C	506,716	65,355
Pandora, Victoria, B C	364,439	238
Sumas, Abbotsford, B C	256,917	3,189

SOLICITOR GENERAL—Concluded

Correctional Service—Concluded

Expenditures by institution—Concluded

	Operation and maintenance of penitentiaries \$	Construction, improvements and equipment \$
Parole Offices—		
Halifax, N S	838,234	12,823
Moncton, N B	872,540	7,572
St John's, Nfld	720,581	16,248
Truro, N S	534,835	9,140
Sydney, N S	237,812	265
Saint John, N B	546,068	9,172
South Centre, Montreal, Que	24,536	
North Centre, Montreal, Que	27,632	
West Centre, Montreal, Que	29,181	
Longueuil, Que	40,486	
Montreal, Que	2,010,544	12,348
Acadie, Montreal, Que	38,951	
Langelier, St Leonard, Que	28,866	
Quebec, Que	400,751	8,142
Granby, Que	484,422	2,166
Rimouski, Que	102,733	
Chicoutimi, Que	103,794	
Trois-Rivières, Que	192,419	8,686
St Jérôme, Que	180,208	40,181
Duvernay, Laval, Que	448,767	
Rouyn Noranda, Que	122,926	
Hull, Que	180,051	
Fabre, Laval, Que	397,340	
Laurentides, St Jérôme, Que	459,314	
Lanaudière, Ste Therese, Que	329,364	
Eastern Ontario	3,093,338	43,082
Central Ontario	2,804,560	43,553
Western Ontario	2,474,455	23,414
Winnipeg, Man	1,421,016	12,402
Brandon, Man	213,743	15,887
Thunder Bay, Ont	86,284	11,849
Prince Albert, Sask	460,198	10,765
Regina, Sask	390,612	6,118
Saskatoon, Sask	199,374	
Lethbridge, Alta	101,574	210
Edmonton, Alta	1,216,676	32,051
Calgary, Alta	1,054,082	10,951
Red Deer, Alta	246,952	9,207
Kenora, Ont	135,105	11,412
Thompson, Man	119,973	
Yellowknife, N W T	276,832	300
Vancouver, B C	838,392	1,015
Victoria, B C	470,194	100
Abbotsford, B C	746,421	3,667
Prince George, B C	325,164	26,451
Chilliwack, B C	311,539	1,018
Kamloops, B C	178,971	299
Correctional Staff Colleges—		
Staff Induction Centre, Kingston, Ont	523,855	41,227
Laval, Que	1,254,555	92,416
Kingston, Ont	1,341,074	94,718
Edmonton, Alta	638,763	15,332
Mission, B C	681,590	2,557
Total	489,638,528	66,188,056

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other departments to supplement provisions of other votes

Department or agency	Vote supplemented	Vote 5 Govern- ment conting- encies	Vote 10 Student summer and youth employ- ment	Vote 11c New employ- ment expansion and develop- ment	Vote 30 Implemen- tation assistance
		\$	\$	\$	\$
Agriculture					
Administration	1		74,307		556,400
Agri-Food Development					
Operating	5		905,203		
Grants and contributions	15		1,078,558		
Agri-Food Regulation and Inspection					
Operating	20		45,108		
Grants and contributions	30		103,675		
Communications					
Communications	1	311,000	304,827		
Arts and Culture	10		3,222		
Canadian Broadcasting Corporation	35		392,254		
Canadian Radio-television and Telecommunications Commission	50		17,550		
National Film Board	60	468,343	84,087		
National Library	65	681,392	22,196		
National Museums of Canada					
Operating	70	358,823	393,442		49,000
Grants and contributions	75		444,605		
Public Archives	80		340,730		
Consumer and Corporate Affairs	1		144,292		
Employment and Immigration					
Departmental Administration	1		175,736		
Canada Employment and Immigration Commission					
Administration	5	110,000	547,609		
Employment and Insurance					
Operating	10	860,000	21,484,794		
Grants and contributions	15		42,903,272		
Immigration	20	2,515,000		4,225	
Energy, Mines and Resources					
Administration	1		22,017		
Energy					
Operating	5		2,148		
Grants and contributions	10		19,926		
Minerals and Earth Sciences	40		557,950		
Environment					
Administration	1		130,676		1,246,000
Environmental Services					
Operating	5		2,298,002		
Grants and contributions	15		1,068,134	166,800	
Parks Canada	20	4,347,103	1,471,795		
Finance					
Auditor General	15		8,055		
Fisheries and Oceans					
Operating	1	1,225,000	1,907,245	2,390,205	
Capital	5			166,450	
Grants and contributions	10		297,760		
Governor General	1	205,000			
Indian Affairs and Northern Development					
Administration	1		44,034		1,563,000
Indian and Inuit Affairs					
Operating	5	1,267,014	292,486		
Grants and contributions	15		2,100,850		
Northern Affairs	20	647,127	76,791		
Industry, Trade and Commerce					
Trade-Industrial					
Operating	1		18,974		
Grants and contributions	10		63,951		
Small Business Investment Grant		1,500,000			
Tourism	45		1,132,991		

TREASURY BOARD—Continued

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Continued

Details of amounts transferred to other departments to supplement provisions of other votes—Continued

Department or agency	Vote supple- mented	Vote 5 Govern- ment conting- encies	Vote 10 Student summer and youth employ- ment	Vote 11c New employ- ment expansion and develop- ment	Vote 30 Implemen- tation assistance
		\$	\$	\$	\$
Justice					
Administration of Justice					
Operating	1		26,850		
Grants and contributions	5		774,888		
Labour					
Labour Administration	5		46,929		
National Defence					
Defence Services	1		10,019,332		
National Health and Welfare					
Departmental Administration	1		12,888		387,000
Health and Social Services					
Operating	5	291,000	18,974		
Grants and contributions	10		43,583		
Fitness and Amateur Sport					
Operating	35		21,480		
Grants and contributions	40		13,282		
Medical Services	15	1,502,000	356,990		
Health Protection	25		79,635		
National Revenue					
Customs and Excise	1		19,444		468,000
Taxation	5	10,403,000	15,036		
Privy Council					
Commissioner of Official Languages	15		12,709		
Public Works					
Administration	1		65,196		
Professional and Technical Services	5	1,500,000	25,776		
Accommodation	10	5,745,000	18,666		
Marine	20	34,000			
Transportation and Other Engineering	30	47,000			
Land Management and Development	40		191,338		
Canada Lands Company Limited	55		151,138		
Canada Mortgage and Housing Corporation	60		113,467		
National Capital Commission	80		340,540		
Regional Economic Expansion					
Operating	1		54,058		
Grants and contributions	10		658,732		
Science and Technology					
National Research Council					
Scientific and Industrial Research	15		27,876		
Secretary of State					
Administration	1	42,000	22,554		237,000
Official Languages	5		90,216		
Education Support	15		27,208		
Translation	20		38,664		
Citizenship					
Operating	25		25,060		
Grants and contributions	30		857,041		
Public Service Commission	50		97,606		
Solicitor General					
Administration	1		1,554,468		
Correctional Service	5		521,545		780,000
National Parole Board	15		51,552		
Royal Canadian Mounted Police	20	2,000,000	1,338,344		
Supply and Services					
Services	1		84,637		
Statistics Canada	15		145,582	25,350	240,000

TREASURY BOARD—*Concluded*GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—*Concluded*Details of amounts transferred to other departments to supplement provisions of other votes—*Concluded*

Department or agency	Vote supple- mented	Vote 5 Govern- ment contingencies	Vote 10 Student summer and youth employ- ment	Vote 11c New employ- ment expansion and develop- ment	Vote 30 Implemen- tation assistance
		\$	\$	\$	\$
Transport					
Departmental Administration	1		3,222		1,238,000
Marine Transportation					
Operating	10		208,089		
Payment to the National Harbours Board	35		54,118		
Air Transportation					
Operating	45	28,950,737	34,368		
Grants and contributions	55		121,115		
Surface Transportation					
Operating	60		54,774		
Grants and contributions	65		29,615		
Payments to VIA Rail Canada Inc	80		187,850		
Canadian Transport Commission					
Operating	100		93,438		760,000
Grants and contributions	105		150,265		
Veterans Affairs					
Operating	1		60,502		
Grants and contributions	5		60,108		
Total		65,010,539 ⁽¹⁾	100,000,000	2,753,030	7,524,400

⁽¹⁾ All salaries except \$500,000 provided to the Department of Industry, Trade and Commerce for Small Business Investment Grant (SBIG) Program.

SECTION 38

1982-83

PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

- Academic Relations, grants in aid of, **8·15, 36·36**
 Accommodation Program, **21·3**
 Accounts Receivable and Deletions, **31**
 Acquisition and construction of land, buildings and works by department, **33·2**
 Acquisition and construction of machinery and equipment by department, **33·19**
 Activity—Budgetary, Programs by *see* related departmental section
 Adjustment assistance, contribution, **5·10, 36·28**
 Administration of Federal Court of Canada Program, **14·3**
 Administration of Federal Judicial Affairs Program, **14·3**
 Administration of Justice Program, **14·3**
 Administration Program, **1·3, 5·3, 6·3, 7·3, 12·3, 17·3, 21·3, 24·3, 26·3**
 Advisory Council on the Status of Women, **24·3**
 Aerosol Co-ordination Office, payments, **28·14, 36·98**
 After-care agencies, grants, **26·9, 36·97**
 Agency for Cultural and Technical Co-operation in Francophone Countries
 contribution, **8·13, 36·35**
 grant, **8·16, 36·37**
 Agricultural and food products, contributions, **1·11, 36·2**
 Agricultural development, contribution, **8·17**
 Agricultural Products Board, **1·15**
 Agricultural Stabilization Act, payments to producers, **1·11, 1·12, 36·2, 36·3**
 Agricultural Stabilization Board, **1·17**
 AGRICULTURE, **1**
 programs' objectives, **1·3**
 Agriculture research, grant, **1·11, 36·2**
 Agri-Food Development Program, **1·3**
 Agri-Food Regulation and Inspection Program, **1·3**
 Air Cadet League of Canada, grant, **16·7, 28·13, 36·69, 36·98**
 Air Canada, **28·3**
 Air pollutants in Europe, monitoring and evaluation, grant, **7·7, 36·33**
 Air Transportation Program, **28·3**
 Airports, air navigation and airways facilities, payments, **28·14, 36·98**
 Airports, municipal and other, contributions, **28·13, 36·98**
 Alberta Oil Sands Technology and Research Authority (Heavy Oil) (Tar Sand) grants, **6·12, 36·33**
 Alberta, Province of *see* selected miscellaneous payments, **35**
 Amateur sport, contributions, **17·12, 36·73**
 Amount transferred to supplement provisions of other votes (Treasury Board), **37·51**
 Animal Diseases and Protection Act, compensation, **1·12, 36·3**
 Annuities Program, **5·3**
 Anthrax, compensation to owners, contribution, **1·12**
 Anti-Dumping Tribunal Program, **9·3**
 Anti-Inflation Act, payment to Ontario, **9·11, 36·42**
 Appendices *see* related departmental section
 Appropriations, Use of *see* related departmental section
 Army Benevolent Fund, grant, **30·7, 36·102**
 Army Cadet League of Canada, grant, **16·7, 36·69**
 Arts and Culture Program, **2·3**
 Assistance Fund Regulations, grant, **30·7, 36·102**
 Associated Country Women of the World, grant, **1·11, 36·3**
 Association de la jeunesse rurale du Québec, L', grant, **1·11, 36·3**
 Association des universités partiellement ou entièrement de langue française, grant, **8·15, 36·35**
 Association internationale des parlementaires de langue française, Canadian Section, grant, **19·7, 36·75**
 Associations of Canadian Universities, contribution, **7·8, 36·35**
 Association of Canadian Universities for Northern Studies contribution, **10·3, 12·12, 36·35, 36·43, 36·59**
 grant, **12·11, 36·58**

A—Concluded

- Association pour l'avancement des sciences et des techniques de la documentation, grant, **2·13, 36·6**
 Athletes, contributions, **17·13, 36·74**
 Atlantic Association of Young Political Leaders, grant, **8·15, 36·35**
 Atlantic Council of Canada, grant, **8·15, 36·35**
 Atlantic Provinces Economic Council, grant, **22·6, 36·82**
 Atlantic Provinces Transportation Program, contribution, **28·14**
 Atlantic Region Freight Assistance Act, contributions, **28·15**
 Atlantic Region Labour Education Centre, contribution, **15·7, 36·68**
 Atomic Energy Control Board, **6·3, 6·13, 36·33**
 Atomic Energy of Canada Limited, **6·3**
 Auditor General, **9·3**

B

- Biology students, contribution, **10·8, 36·43**
 Biomass Energy Institute Inc. grants, **6·11, 37·29**
 Biomass residue, contribution, **6·11, 36·30**
 Brace Research Institute, McGill University, grant, **6·11, 36·29**
 British Columbia
 ferry and coastal freight and passenger services, grant, **28·14, 36·98**
 Fraser River Flood Control, contribution, **7·7, 36·34**
 Okanagan River Basin, contribution, **7·7, 36·34**
 plant Quarantine Act, contribution, **1·12**
 selected miscellaneous payments, **35**
 Sturgeon bank agreement, contribution, **7·7**
 British Institute of International and Comparative Law, grant, **14·9, 36·67**
 British Sailors' Society (Canada), grant, **28·13**
 Broadcasting Act, grants towards research, **2·13, 36·6**
 Budgetary expenditure by program and standard object *see* related departmental section
 Bureau of Pensions Advocates Program, **30·3**
 Burial Grants, **30·7, 36·102**

C

- Canada and Gulf Terminal Railway, payment, **28·15**
 Canada Assistance Plan, payments, **17·11, 36·70**
 Canada Council, **2·3, 2·18**
 payment to, **2·12, 36·6**
 Canada Council Act, grants, **2·12**
 Canada Development Corporation, **25·3**
 Canada Development Investment Corporation, **25·3**
 Canada Employment and Immigration Commission, **5·3**
 Canada-Europe Parliamentary Association, grants, **19·7, 36·75**
 Canada-France-Hawaii Telescope Corporation, contribution, **23·8, 36·82**
 Canada-France Inter-Parliamentary Association, grants, **19·7, 36·75**
 Canada Grains Council, contributions, **1·11, 13·10, 36·2, 36·67**
 Canada Labour Relations Board, **15·3**
 Canada Lands Company Limited, **21·3**
 Canada Mortgage and Housing Corporation, **21·3**
 Canada Post Corporation, **3·3**
 Canada Safety Council
 contribution, **1·12, 36·2**
 grant, **28·13, 36·98**
 Canada-Saskatchewan program *re* heavy oil recovery technology, contribution, **6·11, 36·29**
 Canada Student Loans Act, contribution, **24·11, 36·93**
 Canada Studies Foundation, contributions, **24·11**
 Canada-United States Inter-Parliamentary Group, Canadian Section, grants, **19·7, 36·75**
 Canada World Youth, contribution, **8·17, 36·39**
 Canada's Birthday celebrations, grant, **24·11**
 Canadian Agricultural Research Council, contribution, **1·11, 36·2**
 Canadian Arctic Producer Co-operative Limited, contributions, **12·12**

C—Continued

Canadian Arctic Resources Committee, grant, **12•11, 36•59**
 Canadian Associates of the Ben-Gurion, grants, **1•11, 36•3**
 Canadian Association for Latin America and Caribbean, contribution, **8•16, 36•35**
 Canadian Association for the Prevention of Crime, grant, **26•8, 36•97**
 Canadian Association of Chiefs of Police
 contributions, **14•9, 36•67**
 grants, **14•9, 26•8, 36•67, 36•97**
 Canadian Association of Crown counsel, contribution, **14•9, 36•68**
 Canadian Association of Fire Chiefs, grant, **21•13, 36•75**
 Canadian Association of Geographers, grant, **7•7, 36•33**
 Canadian Association of Provincial Court Judges, contribution, **14•9, 36•68**
 Canadian Association for Latin America as Caribbean, contribution, **8•16**
 Canadian book publishing industry, contributions, **2•12, 36•5**
 Canadian Broadcasting Corporation, **2•3**
 Canadian Captioning Development Agency, contribution, **2•12, 36•4**
 Canadian Centre for Occupational Health and Safety, **15•3**
 grants, **15•7, 36•68**
 Canadian Commercial Corporation, **8•3**
 Canadian Community Colleges, contributions, **24•11**
 Canadian Comprehensive Audit Foundation, contribution, **9•11, 36•42**
 Canadian Co-operative Implements Limited, contributions, **1•11, 36•3**
 Canadian Council of Resource and Environment Ministers, contribution, **7•7, 36•33**
 Canadian Council on 4-H Clubs
 contributions, **1•11, 36•2**
 grant, **1•11, 36•2**
 Canadian Council on International Law, grant, **8•15, 36•35**
 Canadian Council on Social Development, contributions, **17•11, 36•70**
 Canadian Dairy Commission, **1•3**
 Canadian defence industry, contribution, **13•10, 36•63**
 Canadian Diamond Drilling Association, contribution, **6•12, 36•33**
 Canadian Electrical Association, contribution, **6•11, 36•29**
 Canadian Executive Service Overseas, contribution, **8•17, 36•39**
 Canadian Export Association, contribution, **8•16, 36•35**
 Canadian export sales, contributions, **8•16, 13•10, 36•35, 36•66**
 Canadian Film Development Corporation, **2•3**
 Canadian Film Institute, contribution, **23•8, 36•84**
 Canadian Forces Personnel Assistance Fund, grant, **16•7, 36•69**
 Canadian Forestry Association, grant, **7•7, 36•34**
 Canadian Geoscience Council, grant, **6•12, 36•33**
 Canadian-German Society of Hanover, grant, **8•15, 36•35**
 Canadian Grain Commission, **1•19**
 program, **1•3**
 Canadian Home Insulation Program, contribution, **6•11, 36•30**
 Canadian Horticultural Council, grant, **1•11, 36•2**
 Canadian Human Rights Commission, **14•3**
 Canadian Industry, grants, **13•10**
 Canadian Institute of International Affairs, grant, **8•15, 36•35**
 Canadian Institute of Resources Law, grants, **14•9, 36•67**
 Canadian Institute of Strategic Studies, grant, **16•7, 36•69**
 Canadian Institute of Surveying, grant, **6•12, 36•33**
 Canadian Interests Abroad Program, **8•3**
 Canadian Inter Agency Forest Fire Centre, contributions, **7•8, 36•35**
 Canadian Intergovernmental Conference Secretariat, **20•3**
 Canadian International Development Agency, **8•3**
 Canadian International Grains Institute, contribution, **13•10, 36•67**
 Canadian Joint Fire Prevention Publicity Committee, grant, **21•13**
 Canadian Labour Congress, contribution, **15•7, 36•68**
 Canadian Law Information Council, contributions, **2•12, 14•9, 36•4, 36•67**
 Canadian Livestock Feed Board, **1•3**
 Canadian Mediterranean Institute, grant, **8•15, 36•35**

C—Continued

Canadian Meteorological and Oceanographic Society, grant, **7•7, 36•33**
 Canadian Mineral Processors, grant, **6•12, 36•33**
 Canadian National Livestock Records, grant, **1•11, 36•2**
 Canadian National Railway, termination of tolls, Victoria Bridge, payments, **28•14, 36•99**
 Canadian Nature Federation, grant, **7•7, 36•34**
 Canadian non-profit cultural organizations, grants, **2•12**
 Canadian North Atlantic Treaty Organization Parliamentary Association, grants, **19•7, 36•75**
 Canadian Pacific Express Company Limited, payment, **28•15**
 Canadian Pacific Railway Company, payment, **28•15**
 Canadian Plowing Council, grant, **1•11, 36•2**
 Canadian Program in Applied Public Administration for Developing Countries
 contributions, **8•17, 36•42**
 grants, **8•16, 36•38**
 Canadian Public Administration, contribution, **20•8**
 Canadian Radio Technical Planning Board, grant, **2•12, 36•4**
 Canadian Radio-television and Telecommunications Commission, **2•3**
 Canadian Red Cross Society, contribution, **28•13, 36•98**
 Canadian Rehabilitation Council for the Disabled, contribution, **7•11, 23•8, 36•70, 36•82**
 Canadian representation at international conferences and meetings
 Expenditure by conference and meeting (External Affairs), **37•39**
 Travel expenses regarding conferences and meetings (External Affairs), **37•39**
 Canadian Sealers Association, contributions, **10•8, 36•43**
 Canadian Salfish Corporation, **10•3**
 Canadian Science Writers' Association, grant, **23•8, 36•82**
 Canadian Society for Remote Sensing, grant, **6•12, 36•33**
 Canadian Society of Forensic Science, contribution, **14•9, 36•68**
 Canadian Standards Association, contribution, **2•12, 36•4**
 Canadian Studies, Association of, grants, **24•11**
 Canadian Study Conference, Governor General's, grants, **24•11, 36•93**
 Canadian Study of Parliament Group, grant, **19•7, 36•75**
 Canadian Transport Commission, **28•3**
 Canadian Unity Information Office Program, **14•3**
 Canadian University Service Overseas, contribution, **8•17, 36•39**
 Canadian Veterans Association of the United Kingdom, grant, **30•7, 36•102**
 Canadian Veterans—Overseas district, assistance to, grant, **30•7, 36•102**
 Canadian Veterinary Medical Association, contribution, **1•12, 36•3**
 Canadian Vickers, Montreal, grant, **21•13, 36•75**
 Canadian Western Agribition, Regina, grant, **1•11, 36•2**
 Canadian Wheat Board
 hopper cars operation and maintenance, contribution, **28•15, 36•99**
 Canadian Wildlife Federation, grant, **7•7, 36•33**
 Candidates' election expenses, reimbursement of, **20•8, 36•75**
 Canertech Inc, corporations, **6•11**
 Canola Council of Canada, grant, **13•10, 36•67**
 Cape Breton Development Corporation, **22•3**
 Cargill Grain Company Limited, contributions, **1•12**
 Central Administration of the Public Service Program, **29•3**
 Centre for International Business Research, contribution, **8•16, 36•35**
 Centre for Cold Ocean Resources Engineering, Memorial University, contributions, **28•13, 36•98**
 Centre for Legislative Exchange, grant, **20•8, 36•75**
 Centre québécois de relations internationales de l'Université Laval, grant, **8•15, 36•35**
 Challengers of provincial language legislation, legal costs, grants, **24•72**
 Chambly Marina of Chambly, Québec, grant, **7•8, 36•35**
 Chief Electoral Officer, **20•3**

C—Continued

- Office of, 20·11
- CIDA scholarships, grant, 8·17, 36·37
- Citizenship, contributions, 24·12, 36·95
- Citizenship, cost of language texts, contributions, 24·12
- Citizenship Program, 24·3
- Civil Pensions and Annuities
 - Mrs Eleanor F Nixon, grant, 16·7, 36·69
 - Mr R P Thompson, grant, 16·7, 36·69
- Civilian War Allowances, grant, 30·7, 36·102
- Claims, native claimants, contributions, 12·13, 36·60
- Club des relations internationales, contribution, 8·15, 36·35
- Club nautique de Chambly, grant, 10·8, 36·42
- Coal utilization technology, contributions, 6·11, 36·29
- College Art Association of America, grant, 2·13, 36·6
- Commission on Pacific Fisheries Policy, 10·3
- Commissioner for Federal Judicial Affairs, 14·3
- Commissioner of Official Languages, 20·3
- Committee on Seals and Sealing, contribution, 10·8, 36·42
- Commonwealth
 - Agricultural Bureau, contribution, 1·11, 36·2
 - Air Transport Council, contribution, 8·15, 36·35
 - Association of Tax Administrators, contribution, 18·6, 36·75
 - Forestry Institute, grant, 7·7, 36·34
 - Foundation, contribution, 8·15, 36·35
 - Fund for Technical Co-operation, grant, 8·16, 36·37
 - Parliamentary Association, Canadian Branch, grants, 19·7, 36·75
 - Scholarships and fellowships, grant, 8·17, 36·39
 - Science Council, contribution, 8·15, 36·35
 - Secretariat, contribution, 8·15, 36·35
 - Trade Union Council, grant, 15·7, 36·68
 - War Graves Commission, grant, 30·7, 36·102
 - Youth Program, contribution, 8·15, 36·35

COMMUNICATIONS, 2

- programs' objectives, 2·3
- Communications associations, contributions, 2·12, 36·4
- Communications Program, 2·3
- Community Development Projects, payments, 5·10
- Community Employment, contributions, 5·10
- Community Services Projects, payments, 5·10
- Compensation and administration expenses, 35·3
- Compressed Natural Gas Vehicle Demonstration program, contribution, 6·11, 36·30
- Comptroller General, 29·3
- Conference Board of Canada, contributions, 13·11, 36·67
- Conference of Defence Associations, grant, 16·7, 36·69
- Conference on Security and Co-operation in Europe (CSCE), contribution, 8·15, 36·35
- Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe, contribution, 8·15, 36·35
- Conferences, scientific and engineering, grant, 23·8, 36·82
- Conseil africain et malgache de l'enseignement supérieur (CAMES), contribution, 8·15, 36·35
- Conseil international de la langue française, (CILF), grant, 8·15, 36·35
- Construction and acquisition, 33
- Construction and acquisition of land, buildings and works (by department), 33·2
- Construction and acquisition of machinery and equipment (by department), 33·19
- Construction of dry docks and supporting facilities, contributions, 13·10, 36·64
- Construction Management Development Institute, contributions, 21·13, 36·75
- Construction Services Revolving Fund, 21·3, 21·19
- Conservation and renewable demonstration in an Arctic community, contributions, 6·11

C—Concluded

- Consultation and Development Fund, contribution, 14·9, 36·68
- CONSUMER AND CORPORATE AFFAIRS, 3
 - programs' objectives, 3·3
- Consumer organizations
 - contributions, 3·7, 36·8
 - grants, 3·7, 36·8
- Consumers' Association of Canada, grant, 3·7, 36·8
- Contributions, Grants and, *see* related departmental section
- Co-operating associations of Parks Canada, contributions, 7·8, 36·35
- Co-operative Marketing Assistance Program, contributions, 13·10, 36·67
- Corporation "Québec 1534-1984", contributions, 24·11
- Correctional Service Program, 26·3
- Council of Forest Industries, contributions, 7·18, 21·13, 28·13, 36·35, 36·75, 36·98
- Council of Forest Industries of British Columbia, contributions, 10·8, 36·43
- Council for Yukon Indians, contribution, 12·12, 36·59
- Correctional Service of Canada, activities complementary to, contributions, 26·8, 36·97
- Creston Valley Wildlife Management, grant, 7·7, 36·34
- Criminal Law Reform, contributions, 14·9, 36·68
- Crop damage, contribution, 1·12, 36·3
- Crop Insurance Act, contributions, 1·12, 36·3
- Cultural and Technical Co-operation, grants, 8·16
- Cultural development
 - contributions, 24·12
 - grants, 24·12
- Cultural Property Export and Import Act, grant, 2·12, 36·4
- Cultural Relations, grants in aid of, 8·15, 36·36
- Customs and Excise, 18·3
- Customs Co-operation Council, contribution, 8·15, 36·36

D

- Dalhousie University, contributions, 10·8, 36·43
- Damage claims (by department), payments of, 34·2
- Davis Inlet Labrador, contributions, 28·13
- Defence Forces—Peacetime services, grant, 30·7, 36·102
- Defence, Non-NATO countries, contribution, 8·15, 36·36
- Defence Production Revolving Fund, 27·3, 27·14
- Defence Services Pension Continuation Act, payments, 16·7, 36·69
- Defence Services Program, 16·3
- Delegates, expenses, contributions, 19·7, 36·75
- Deletions from accounts receivable by department and agency, 31·7
- Dene and Métis associations, pipeline project, contribution, 12·12, 36·59
- Departmental Administration Program, 5·3, 17·3, 28·3
- Details of amounts transferred to other departments to supplement provision of other votes (Treasury Board), 37·51
- Details of New Horizons payments (National Health and Welfare), 35·6
- Details of payments under the Family Allowances Act (National Health and Welfare), 35·5
- Details of payments under the Old Age Security Act (National Health and Welfare), 35·6
- Devco Railway (Cumberland Railway Company), payment, 28·15
- Development assistance
 - agricultural, contributions, 8·14, 36·42
 - contributions, 8·14, 36·31, 36·39, 36·40
 - grants, 8·16, 36·28, 36·37, 36·38
- Development education, contribution, 8·17, 36·40
- Development of personnel in specialized field, grant, 8·15, 36·36
- Diplomatic, Consular and International Organizations' Property, grants in lieu of taxes, 8·15, 36·36
- Diplomatic Service (Special) Superannuation Act, payments, 8·15, 36·37
- Disarmament, contribution, 8·15, 36·36

D—Concluded

- Distribution of operational and capital expenditures (External Affairs), 37•41
- Domaine Forget de Charlevoix Inc, Le, grant, 2•12, 36•5
- Dominion Atlantic Railway, payment, 28•15
- Dry docks, construction, payments, 13•10, 36•75
- Duff-Rinfret Scholarship Program, grant, 14•9, 36•67

E

- Earnings, Loss of, contribution, 30•7, 36•102
- Economic and socio-economic adjustment, contributions, 1•11, 6•11, 7•8, 21•13, 28•14, 36•30, 36•35
- Economic Council of Canada, 20•3, 20•13
- ECONOMIC DEVELOPMENT, 4
 - programs' objectives, 4•3
- Economic Development, contributions, 4•6, 36•9
- Economic expansion
 - Developmental Opportunity Initiatives, contribution, 22•6, 36•77
 - Industrial Incentives, contribution, 22•6, 36•77
 - Other programs, contribution, 22•6, 36•81
- EDC insurance losses, contribution, 8•17, 36•42, 36•64
- Education Support Program, 24•3
- Emergency Preparedness purposes, contributions, 16•7, 36•69
- Employee Benefits, Pensions and, grant, 26•8, 36•97
- Employer Contributions to Insurance Plans Program, 29•3
- EMPLOYMENT AND IMMIGRATION, 5
 - programs' objectives, 5•3
- Employment and Insurance Program, 5•3
- Employment Disadvantaged, Program for the, contributions, 5•10
- Employment Initiatives Projects, sponsoring organizations, payments, 17•13, 36•74
- Energy
 - conservation, contributions, 6•11, 36•30
 - renewable, contributions, 6•11, 36•30
- Energy Administration Act, contributions, 6•12
- ENERGY, MINES AND RESOURCES, 6
 - programs' objectives, 6•3
- Energy Program, 6•3
- Energy Resources Institute, University of Calgary, grant, 6•11, 36•29
- Enterprise Development Program, payments, 13•10, 36•60
- ENVIRONMENT, 7
 - programs' objectives, 7•3
- Environmental Modification Techniques, Treaty on Prohibition, contribution, 8•16
- Environmental Services Program, 7•3
- Established Programs (Interim Arrangements) Act
- European Space Agency, contributions, 2•12, 6•14, 23•8, 36•4, 36•33, 36•82
- Ex gratia payments (by department), 34•14
- Expenditure by program and standard object, Budgetary *see* related departmental section
- Expenditures by institution (Solicitor General), 37•49
- Export Development Corporation, 8•3
- Extended Health Care Services Program, contribution, 17•11, 36•70
- EXTERNAL AFFAIRS, 8
 - programs' objectives, 8•3

F

- Fairs "A" and "B", Winter, Spring and Special, contribution, 1•11, 36•2
- Family Allowance Payments, 17•12, 36•73
- Family courts, contribution, 14•9, 36•67
- Family planning, grants, 17•10, 36•69
- Farm Credit Corporation, 1•3
- Farm Development, contributions, 1•12
- Farm Improvement Loans Act, contributions, 1•12, 36•3

F—Concluded

- Farm Labour Pools, payments, 5•10, 36•27
- Farm Loans Interest Rebate Act, payments, 1•12, 36•3
- Fathers of Confederation Building Trust, Charlottetown, PEI, grant, 2•12, 36•4
- Federal Business Development Bank 13•3
- Federal Court Awards (by department), 34•20
- Federal Development Strategy, contribution, 1•11, 36•2
- Federal Institute of Management, grant, 29•8, 36•102
- Federal Projects Stream of Summer Canada, contributions, 2•13, 24•12, 36•96
- Federal-Provincial Agricultural Agreements, payments, 5•10
- Federal-Provincial Parks Conference, contribution, 7•8, 36•35
- Federal-Provincial shared-cost programs by province, 35•8
- Federated Women's Institutes of Canada, grant, 1•11, 36•2
- Feed Freight Assistance Adjustment Fund, contributions, 1•11, 36•2
- Feed grains, contributions, 1•12, 36•3, 36•4
- Ferry, coastal passenger and freight services, contributions, 28•14, 36•99
- Festival of Forestry, grant, 7•7, 36•34
- Film events, grants, 2•13, 36•6
- Film festivals held in Canada, grants, 2•12, 36•4
- Film libraries, payments to, 2•13, 36•6
- FINANCE, 9
 - programs' objectives, 9•3
- Financial and Economic Policies Program, 9•3
- Fiscal equalization, transfer payments, 9•11, 36•42
- Fiscal Transfer Payments Program, 9•3
- Fiscal transfer payments, 35•3
- FISHERIES AND OCEANS, 10
 - programs' objectives, 10•3
- Fisheries Association of British Columbia, contributions, 10•8, 36•43
- Fisheries Development programs, contribution, 10•8, 36•43
- Fisheries Improvement Loans Act, grant, 10•8, 36•43
- Fisheries Prices Support Board, 10•11
- Fishermen, Atlantic, contribution, 10•8, 36•42
- Fishermen's benefits, government's contribution, 5•10, 36•28
- Fishing vessels, construction, contribution, 10•8, 36•42
- Fitness and Amateur Sport Program, 17•3
- Fitness level, contributions, 17•13, 36•74
- Fleetline Buses Ltd, contributions, 28•14, 36•99
- Flood damage reduction studies, contributions, 7•7, 36•34
- Flood-risk mapping, contributions, 7•7, 36•34
- Flying Accidents Compensation Order, grant, 30•7, 36•102
- Flying clubs, schools and instructors, grant, 28•14, 36•98
- Food aid assistance, grant, 8•16, 36•38
- Food and Agriculture Organization, contribution, 8•15, 36•36
- Foreign Investment Review Agency, 13•3
- Forest Awareness in Canada Trust, grant, 7•7, 36•34
- Forest Engineering Research Institute of Canada, contribution, 7•8, 36•34
- Forest Resource Development, Canada-Nova Scotia Agreement, contributions, 7•8, 36•34
- Forestry job creation, contribution, 7•8, 36•34
- Forestry research projects, specific, grants, 7•7, 36•34
- FORINTEK Canada Corporation, contribution, 7•8, 36•34
- Freshwater Fish Marketing Corporation, 10•3
- Frontier College of Canada, grant, 5•10, 36•28

G

- Gas Pricing Program, contribution, 6•11, 36•29
- Gas sourcing, contributions, 6•11
- General Agreement on Tariff and Trade, contribution, 8•15, 36•36
- General Development Agreements and Subsidiary Agreements, contributions, 1•11, 21•13, 28•14, 36•3, 36•99
- Geological Sciences, grants, 6•12, 36•33
- Government Contingencies and Centrally Financed Programs, 29•3
- Government employees compensation (Labour), 35•3

G—Concluded

- Government Telecommunications Agency Revolving Fund, **2·3, 2·25**
GOVERNOR GENERAL, 11
 program's objective, **11·3**
- Grain**
 Brazilian Government, contribution, **13·10, 36·67**
 developing countries, payments, **13·10, 36·67**
 millers, payments, **13·10, 36·67**
 sales, contributions, **1·12**
- Grains and Oilseeds Program, 13·3**
- Grants and contributions**
 by department see related departmental section
 total expenditure by recipient or class of recipients, together with
 a detailed listing of individual payments of \$25,000 or over, **36**
- Green Program, contributions, 6·11, 36·29**
- Groundfish Deficiency Payments, contributions, 10·8, 36·43**
- Guaranteed Income Supplement Payments, 17·12, 36·73**

H

- Hague Academy of International Law, grant, 14·9, 36·67**
- Health and Social Services Program, 17·3**
- Health promotion projects, contributions, 17·11, 36·70**
- Health Protection Program, 17·3**
- Health services**
 contributions, **17·11, 36·69**
- Hebrew University of Jerusalem, contribution, 8·15, 36·36**
- Home Insulation Program, contributions, 6·11**
- Hospital Insurance Program, contribution, 17·11, 36·70**
- Hospitals, transfer of departmental, contributions, 30·7, 36·102**
- House of Commons, 19·3**
- Housing, super efficient, contributions, 6·11, 36·30**
- Human Resource Planning Boards, contributions, 5·10**
- Human Rights Law Fund, contribution, 14·9, 36·68**
- Humanitarian assistance, grant, 8·17, 36·39**

I

- Immediate Employment Stimulation, grants, 5·10, 36·28**
- Immigrant Settlement and Adaptation, contribution, 5·10, 36·29**
- Immigration Appeal Board, 5·3**
- Immigration Program, 5·3**
- Implementation Assistance Program, 29·3**
- Income Security Program, 17·3**
- Indemnities, allowances and travel expenses, statement of**
 House of Commons, **37·44**
 The Senate, **37·43**
- INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 12**
 programs' objectives, **12·3**
- Indian and Inuit Affairs Program, 12·3**
- Indian Band Funds, 12·20**
- Indian Bands or Organizations of Alberta, contributions, 17·12, 36·73**
- Indian, Inuit and/or Eskimos (associations, bands, corporations, councils, individuals, organizations, school boards, settlements)**
 administration, grants, **12·11, 36·43**
 administrative overhead costs, contributions, **12·11, 36·56**
 Annuities Treaty, payments, **12·11, 36·43**
 British Columbia, grants, **12·11, 36·43**
 care, rehabilitation and preventive services, contributions, **12·11, 36·51**
 claims and grievances, contributions, **12·11**
 communities in the Northwest Territories and Northern Quebec, contributions, **12·12**
 community services, facilities and housing, contributions, **12·11, 36·52, 36·54**
 Cree and Inuit Education, Quebec, contribution, **12·11**
 culture, grants, **12·11, 36·58**

I—Continued

- economic development and employment, contributions, **12·11, 36·43, 36·48**
- economic development, Inuit, contribution, **12·12, 36·59**
- education centres, contribution, **12·12, 36·59**
- educational and cultural advancement, grants, **12·11, 36·43**
- educational services and facilities, contributions, **12·11, 36·44, 36·47**
- health care, contributions, **17·12, 36·71, 36·73**
- hospital care, contributions, **12·12**
- hospitals, contributions, **17·12**
- hydrocarbon transportation proposals, contributions, **12·12, 36·59**
- Islington Band, grant, **12·11, 36·43**
- James Bay and Northern Quebec Agreement, grants, **12·13, 36·60**
- land selection, contributions, **12·11, 36·44**
- local development planning, contributions, **12·11, 36·58**
- medicare, contributions, **12·12**
- National Native Alcohol Abuse Program, contributions, **17·12, 36·72**
- policy development and consultation, contributions, **12·11, 36·58**
- social assistance, payments, **12·11, 36·43, 36·50**
- special employment initiatives, contribution, **12·11, 36·50**
- specific land claims, grant, **12·11, 36·60**
- television and broadcasting service, contribution, **12·11, 36·59**
- Industrial**
 co-operation, contribution, **8·17, 36·41**
 establishments, contributions, **6·13, 36·30**
 processes, energy efficiency, contributions, **13·12, 36·64**
- Industry (ies)**
 defence, contributions, **13·10**
 development, contributions, **8·16, 13·10, 36·36, 36·64**
 shipbuilding, contributions, **13·10**
- Industry-Laboratory Projects, program, contribution, 23·8, 36·82**
- INDUSTRY, TRADE AND COMMERCE, 13**
 programs' objectives, **13·3**
- Inspector General of Banks Program, 9·3**
- Institut de recherche d'Hydro-Québec**
 Magnetic Confinement Fusion Research and Development Program, contribution, **23·8, 36·82**
 Vertical Axis Wind Turbine Program, contribution, **23·8, 36·82**
- Institut international de droit d'expression française, grant, 14·9, 36·67**
- Institute for Social and Economic Research, University of Manitoba, grant, 17·11, 36·69**
- Institute of Intergovernmental Affairs, Queen's University, grant, 20·8, 36·75**
- Institute of Man and Resources, contribution, 23·8, 36·82**
- Institute of Public Administration of Canada, grant, 29·8, 36·102**
- Institutions and public authorities in Canada, grants, 2·12, 36·4**
- Insurance, 9·3**
- Inter-American Centre of Tax Administrators, contribution, 18·6, 36·75**
- Inter-American Institute of Agricultural Sciences, contribution, 8·15, 36·36**
- Inter-American Statistical Institute, membership, 27·8, 36·97**
- Inter-American Telecommunication Conference, contribution, 2·12, 36·4**
- Intergovernmental Committee for European Migration, contribution, 8·15**
- Intergovernmental Maritime Consultative Organization, contribution, 8·15, 36·36**
- Intergovernmental Oceanographic Trust Fund, grant, 10·8, 36·42**
- Interjurisdictional Caribou Management Board, contribution, 7·7, 36·34, 36·59**
- International affiliations, grants, 23·8, 36·82**
- International Agency for Research on Cancer, contribution, 17·12, 36·73**

I—Continued

International Association for Cereal Chemistry, membership, **1•12, 36•3**
 International Association for Research in Income and Wealth, grant, **27•8, 36•97**
 International Association of Chiefs of Police, grant, **26•9, 36•97**
 International Association of Lighthouse Authorities, membership, **28•13, 36•98**
 International Association on Water Pollution Research, Canadian Committee, grant, **7•7, 36•33**
 International Atomic Energy Agency, contribution, **8•15, 36•36**
 International Baccalaureate Office, grant, **8•15, 36•36**
 International Bureau of Expositions, membership fees, **8•16, 36•37**
 International Centre of Tropical Agriculture, grant, **8•16, 36•37, 36•38**
 International Civil Aviation Organization contribution, **8•15, 36•36**
 reimbursement for compensation, contribution, **8•15, 36•36**
 International Commission of Jurists, grant, **14•9, 36•67**
 International Commission on Irrigation and Drainage, membership, **1•11, 36•2**
 International Commission on Radiological Protection, grants, **8•15, 17•12, 36•36, 36•73**
 International Comparison Project, contribution, **27•8, 36•97**
 International Crops Research Institute, grant, **8•16, 36•38**
 International Dairy Federation-Canada, membership, **1•11, 36•2**
 International development assistance, CIDA scholarships to Canadians, grant, **8•17**
 International Development Research Centre, **8•3, 8•20**
 payments to, **8•17, 36•42**
 International Energy Agency Implementing Agreements
 Canada's share, contribution, **6•12, 36•33**
 contributions, **6•12, 8•15, 23•8, 36•37, 36•82**
 International Federation of Library Associations, grant, **2•13, 36•6**
 International Fiscal Association, contribution, **9•11, 36•42**
 International French-speaking community, contribution, **8•15, 36•37**
 International Geographical Union, grant, **7•7, 36•33**
 International Geological Correlation Program, Canadian Committee, grant, **6•12, 36•33**
 International Hydrographic Organization, membership fee, **10•8, 36•42**
 International Institute for Applied Systems Analysis, contribution, **23•8, 36•82**
 International Institute of Administrative Sciences, contribution, **8•15, 36•37**
 International Institute of Tropical Agriculture, grant, **8•16, 36•38**
 International Joint Commission, **8•3**
 International Labour Organization, contribution, **8•15, 36•37**
 International Law Association, contribution, **14•9, 36•68**
 International Maize and Wheat Improvement Centre, grant, **8•16, 36•38**
 International Mineral Processing Congress, in support of the XIV, grant, **6•12, 36•33**
 International Monuments and Sites, contribution, **7•8, 36•35**
 International Organization of Supreme Audit Institutions, grant, **29•8, 36•102**
 International organizations, reimbursement, **8•16, 36•37**
 International Peace Academy, grant, **36•37**
 International Peace Garden, in Manitoba, grant, **7•8, 36•35**
 International Perspectives, contribution, **8•15, 36•37**
 International Planned Parenthood Federation, grant, **8•16, 36•38**
 International Rice Research Institute, grant, **8•16, 36•38**
 International Seismological Centre, contribution, **6•12, 36•33**
 International Serials Data System, grant, **2•13, 36•6**
 International Society for Horticultural Science, membership, **1•11, 36•2**
 International Statistical Institute, grant, **27•8, 36•97**
 International Telecommunication Union, Geneva, Switzerland, contribution, **2•12, 36•4**

I—Concluded

International Union for Conservation of Nature and Natural Resources, contribution, **7•8, 36•35**
 International Wheat Council, membership fees, **13•10, 36•67**
 Inter-American Telecommunication Conference, contributions, **2•12**
 Inter-Parliamentary Union, Canadian group, grants, **19•7, 36•75**
 Interprovincial Pipe Line Limited, payments, **6•12, 36•30**
 Inter-Union Commission on the Lithosphere, Canadian Committee, contribution, **6•12, 36•33**

J

John Howard Society, grant, **26•8, 36•97**
 Judges Act, annuities, grants, **14•9, 36•68**
 JUSTICE, **14**
 program's objectives, **14•3**

L

LABOUR, **15**
 program's objectives, **15•3**
 Labour Adjustment Benefits, grant, **15•7, 36•68**
 Labour Canada, grants, **15•7, 36•68**
 Labour education
 contributions, **15•7, 36•68**
 grants, **15•7, 36•68**
 Labour field, research, grants, **15•7, 36•68**
 Labour Market Policy, payments, **5•10, 36•11**
 Labour Mobility and Assessment Incentives, payments, **5•10, 36•27**
 Land Management and Development Program, **21•3**
 Language instruction for immigrants, contribution, **24•12**
 Language research, contributions, **24•11**
 Last Post Fund, grant, **30•7, 36•102**
 Laval University, contribution, **6•11**
 Law Enforcement Program, **26•3**
 Law Reform Commission of Canada, **14•3**
 Legal aid systems, contributions, **14•9**
 Legal aid, contributions, **14•9, 36•67**
 Legislative drafting
 encourage student specialization, grants, **14•9, 36•67**
 University of Ottawa, Programme, contribution, **14•9, 36•68**
 Library of Parliament, **19•3**
 Lieutenant-Governors, cost of travel, grants, **24•11, 36•78**
 Lieutenant-Governors Superannuation Act, payments, **24•11, 36•92**
 Lieutenant-Governors Supplementary Retirements Benefits, grant, **24•11**
 Lobster Self-Enforcement, contribution, **10•8, 36•43**
 Local Commercial Airports, contribution, **28•14, 36•98**
 Local Economic Development Assistance
 contribution, **5•10**
 grant, **5•10, 36•28**
 Local Employment Assistance Program, payments, **5•10**
 Local Employment related initiatives programs, contributions, **13•10, 36•67**

M

Maison des étudiants canadiens à Paris, grant, **8•15, 36•37**
 Management Practices and Controls Program, **29•3**
 Manitoba,
 Red River Ring Dyking, contribution, **7•7, 36•34**
 selected miscellaneous payments, **35**
 Manpower Mobility Regulations, payments, **5•10, 36•11, 36•27**
 Marine Program, **21•3**
 Marine Remedial Works, contribution, **21•13, 36•75**
 Marine Transportation Program, **28•3**
 Mariners' House of Montreal, Montreal, grant, **28•13**
 Market promotion organization, contribution, **1•11**
 Marketing of agricultural products, grants, **1•11, 36•2**

M—Concluded

- Massachusetts Institute of Technology, contribution, **27·8, 36·97**
 Medical Care Program, contributions, **17·11, 36·70**
 Medical Research Council, **17·3, 17·18**
 Medical Services Program, **17·3**
 Members of commissions and rates of pay, **37·2**
 Memorial University, grants
 Marine Sciences Research Laboratory, **10·8, 36·42**
 Oil and Gas Camp, **6·13, 36·29**
 contributions, **10·8**
 Mennonite Central Committee Food Bank, contribution, **8·17, 36·39**
 Merchant Seamen Compensation, payments, **15·7, 36·68**
 Meteorological Research, grants, **7·7, 36·33**
 Metric Commission, **3·7**
 Metric conversion, contributions, **3·7, 36·8**
 Military and United Services Institutes, grants, **16·7, 36·69**
 Military studies, Canadian Universities, grant, **16·7, 36·69**
 Minerals and Earth Sciences Program, **6·3**
 Mine Safety Association, grants, **12·12**
 Miscellaneous payments by province, **35·3**
 Miscellaneous salaries and allowances to ministers (Privy Council), **37·48**
 Municipal energy management program, contributions, **6·11**
 Municipal Grants Act, grants, **21·13, 23·8**
 Municipal Grants Program, **21·3**
 Municipalities, taxing authorities, grants, **21·13, 23·8, 36·75, 36·82**
 Museums and other organizations in Canada, grants, **2·13, 36·6**
 Mutual Aid, contribution, **16·7, 36·69**

N

- Names of members of commissions and rates of pay, **37·2**
 National and Provincial Parks Association of Canada, grant, **7·8, 36·35**
 National Arts and Culture Service Organizations, contributions, **2·12, 36·5**
 National Arts Centre Corporation, **2·3, 2·28**
 National Capital Commission, **21·3**
 NATIONAL DEFENCE, **16**
 program's objective, **16·3**
 National Defence Working Capital Advance
 Imprest Accounts, Standing Advances and Authorized Loans, **16·9**
 National Energy Board, **6·3**
 National entity, Canada as a, contributions, **24·11**
 National Film Board, **2·3, 2·34**
 National Food Distribution Centre, grant, **17·12, 36·73**
 NATIONAL HEALTH AND WELFARE, **17**
 programs' objectives, **17·3**
 National Library, **2·3**
 National multi-sport co-ordinating bodies, contributions, **17·13, 36·73**
 National Museums of Canada, **2·3, 2·38**
 National Parole Board, **26·3**
 National Parole Service, payments to survivors, **26·9**
 National Research Council of Canada, **23·3**
 NATIONAL REVENUE, **18**
 programs' objectives, **18·3**
 National Sport and Recreation Centre Inc, contribution, **17·13, 36·73**
 National Swedish Board for Energy Source Development, contribution, **7·8, 36·34**
 National Training Act, payments, **5·10, 36·9, 36·11**
 National Transportation Week Committee, grant, **28·13, 36·98**
 National Voluntary Health Organizations, grant, **17·11, 36·69**
 National Voluntary Social Service Organization, grant, **17·11, 36·69**
 Native Claims Programs, **12·3**
 Native People
 claims, contributions, **12·13**

N—Continued

- contributions, **24·12, 36·95**
 grants, **24·12, 36·95**
 legal profession, grants, **14·9, 36·67**
 legal system, contributions, **14·9, 36·68**
 Newfoundland, contributions, **12·11, 36·44**
 NATO, contributions, **16·7, 36·69**
 Natural disasters, contributions to provinces, contributions, **20·8, 36·75**
 Natural Sciences and Engineering Research Council, **23·3, 23·11**
 Naval Officers Association, grant, **16·7, 36·69**
 Navy League of Canada, grant, **16·7, 36·69**
 New Brunswick
 selected miscellaneous payments, **35**
 New Brunswick Power Commission, contributions, **6·13, 36·29**
 New Employment Expansion and Development Program
 contributions, **5·10, 7·8, 36·34, 36·97**
 Newfoundland
 cost shared studies to determine the transportation benefits and cost of standard gauging the Newfoundland railway, **28·14**
 coastal ferry services, grant, **28·14, 36·98**
 Davis Inlet, Labrador—Construct runway and facilities, contribution, **28·13, 36·98**
 former employees transferred to Canadian National Railways, allowances, **28·14, 36·99**
 Memorial University, contribution, **10·8, 23·8, 36·82**
 natural disasters, contributions, **20·8**
 Newfoundland Steamships Limited, grants, **28·14, 36·99**
 Postville, Labrador—Construct runway and facilities, contribution, **28·13, 36·98**
 primary highway network, contributions, **28·14, 36·99**
 see Selected miscellaneous payments, **35**
 Special Awards, grant, **30·7, 37·102**
 Newhook's Transportation Ltd, contribution, **28·14, 36·99**
 New Technology Employment Program, payments, **5·10**
 Ninth National Northern Development Conference, grant, **12·11, 36·58**
 North Atlantic Ice Patrol, contribution, **28·13, 36·98**
 North Atlantic Treaty Organization
 Cost of Civil Administration, contribution, **8·15, 36·37**
 Parliamentary Association, grants, **19·7**
 Science Programs, contribution, **8·15, 36·37**
 North-South Institute, grant, **8·16, 36·38**
 North West Field Force, grants, **30·7, 36·102**
 Northern Affairs Program, **12·3**
 Northern Canada Power Commission, **12·3**
 Northern Development mineral assistance grant, grants, **12·12**
 Northern Native Associations, contribution, **12·12, 36·59**
 Northern Pipeline Agency, **4·3**
 Northern scientific research training, grant, **12·11**
 Northwest Territories
 Accident Prevention Association, grant, **12·12, 36·59**
 domestic power consumers, contribution, **12·12, 36·59**
 Federal Building Retrofit and Off-Oil Conversion Programs, contribution, **12·12, 36·59**
 Frobisher Bay General Hospital, contribution, **17·12, 36·73**
 hospital care, contribution, **12·12, 36·59**
 hydrocarbon development, contribution, **12·12, 36·59**
 medicare, contribution, **12·12, 36·59**
 Mines Safety Association, grant, **12·12, 36·59**
 northern roads, contribution, **12·12, 36·59**
 other transfer payments, **12·13, 36·60**
 see Selected miscellaneous payments, **35**
 special employment initiatives, contribution, **12·12, 36·59**
 television and broadcasting service, **12·12**
 to provide power rate relief, contributions, **12·12, 36·59**
 to subsidize home heating oil, contributions, **12·12, 36·59**
 Notes to statement of accounts receivable, **31·5**
 Nova Scotia

N—Concluded

- mineral development program, contribution, **6•12, 36•33**
 - primary highway network, contributions, **28•14, 36•99**
 - Selected miscellaneous payments, **35**
 - Nuclear Energy Agency, contribution, **6•11, 36•30**
 - Nuclear Energy Agency of the OECD, contribution, **8•15, 36•37**
 - Nuclear Safety, grants, **6•13, 36•33**
 - Nuclear Weapons of Mass Destruction (Seabed), Prohibition of Emplacement, contribution, **8•16**
 - Nugatory Payments (by department), **34•22**
- O**
- Office international des épizooties, membership, **1•12, 36•3**
 - Offices of the Information and Privacy Commissioners of Canada, **14•3**
 - Official languages
 - contributions, **24•11, 36•93**
 - grants, **24•11, 36•92**
 - Official Languages Program, **24•3**
 - Oil
 - import compensation, contribution, **6•12, 36•30**
 - substitution, contributions, **6•11, 36•29, 36•30**
 - Oil and Gas Explorations, contributions, **7•8, 36•35**
 - Old Age Security Payments, **17•12, 36•73**
 - Olympic Winter Games Organizing Committee—Calgary, Alberta, grant to the XV, **17•12, 36•73**
 - Onchocerciasis Control Program, grant, **8•16, 36•38**
 - Ontario
 - Great Lakes Water Quality, contributions, **7•7, 36•34**
 - Selected miscellaneous payments, **35**
 - OPCAN, youth exchange projects, contributions, **24•12, 36•95**
 - Operation Lifesaver Committee, grant, **28•14, 36•99**
 - Orchestre mondial des jeunesses musicales, grant, **8•15, 36•37**
 - Organization for Economic Co-operation and Development, contributions, **7•7, 8•15, 36•34, 36•37**
 - Organizations and institutions, Canadian non-profit cultural contributions, **2•12, 36•5**
 - grants, **2•12, 36•5**
 - Ottawa Rideau Centre Project, development of the, contributions, **21•13**

P

- Pacific Area Travel Association, membership fees, **13•12**
 - Pan American Health organization, contribution, **8•15, 36•37**
 - Pan American Institute of Geography and History, membership, **6•12, 36•33**
 - Parks Canada Program, **7•3**
 - PARLIAMENT, **19**
 - programs' objectives, **19•3**
 - Parliamentary Centre for Foreign Affairs and Foreign Trade, grants, **8•15, 36•37**
 - Parliamentary secretaries salaries of, **37•47**
 - Participation, campaign, contribution, **17•13, 36•74**
 - Passport Office Revolving Fund, **8•3, 8•25**
 - Paul Martin Fund, grant, **14•9, 36•67**
 - Payments by provinces, selected miscellaneous, **35**
 - Payments of damage claims, **34•2**
 - Payments of \$5,000 or over for land and buildings (by department), **33•28**
 - Payments under earlier superannuation and retirements acts, grants, **29•8, 36•102**
 - Payments under Federal-Provincial Fiscal Arrangements and Established Program Financing Act, 1977 (National Health and Welfare), **35•4**
 - Payments under the Canada assistance plan (National Health and Welfare), **35•4**
 - Penitentiary Inmates Accident Compensation, **26•8, 36•97**
- P—Concluded**
- Penitentiary Service, payments to survivors, **26•8, 36•97**
 - Pensions Program, **30•3**
 - Perimeter Airlines (Inland) Limited, subsidies to air carriers, contribution, **28•13, 36•98**
 - Permanent Court of Arbitration, contribution, **8•16, 36•37**
 - Permanent International Association of Navigational Congresses, membership, **28•13, 36•98**
 - Pesticide Residue Compensation Act, contributions, **1•12**
 - Petro-Canada, **6•3**
 - Petro-Canada International Assistance Corporation, **6•17**
 - Petroleum Administration Act, contributions, **6•12**
 - Petroleum Compensation Revolving Fund, **6•3, 6•19**
 - Petroleum Incentive Payments, contribution, **6•12, 36•31**
 - Pioneer Grain Terminal Limited, contributions, **1•12**
 - Plant Quarantine Act, compensation, **1•12**
 - Portable Wage Subsidy, contributions, **5•10**
 - POS Pilot Plant Corporation, contribution, **13•10, 36•67**
 - Post-Secondary Education, payments, **24•11, 36•93**
 - Postville, Labrador, contributions, **28•13**
 - Prairie Branch Railway Lines, contributions, **28•15, 36•99**
 - Prairie Grain Advance Payments Act, payments, **13•11, 36•67**
 - Prince Edward Island
 - primary highway network, contributions, **28•14, 36•99**
 - see Selected miscellaneous payments, **35**
 - tourism development initiatives, contributions, **13•10, 36•66**
 - PRIVY COUNCIL, **20**
 - programs' objectives, **20•3**
 - Producer and Industry groups, contributions, **1•11, 36•2**
 - Producer groups, contributions, **1•11, 36•2**
 - Producer organizations, payments to, **1•12, 36•3**
 - Professional and special services (by department and by program within departments), **32**
 - Professional and Technical Services Program, **21•3**
 - Programs—Budgetary, Total cost of see related departmental section
 - Programs by activity—Budgetary see related departmental section
 - Program for the employed disadvantaged, contributions, **5•10**
 - Programs' objectives see related departmental section
 - Propane, the use of, contribution **6•11, 36•29**
 - Prospectors, grants to, **12•12, 36•59**
 - Prospectors' Training Courses, grants, **12•12, 36•59**
 - Prosthetic services, grants, **30•7, 36•102**
 - Public Archives, **2•3**
 - Public Debt Program, **9•3**
 - Public health
 - contributions, **17•11, 36•69**
 - Public Service Commission, **24•3**
 - Public Service Pension Adjustment Act
 - grant, **29•8, 36•102**
 - payments re: earlier superannuation and retirement acts, **29•8, 36•102**
 - Public Service Staff Relations Board, **20•3**
 - Public utilities income tax transfer, transfer payments, **9•11, 36•42**
 - PUBLIC WORKS, **21**
 - programs' objectives, **21•3**
 - Public Works Construction Services Revolving Fund, **21•25**
- Q**
- Quality of Working Life Projects, contribution, **15•7, 36•68**
 - Quebec Aviation Ltd for Services at St Leonard, NB, contributions, **28•13, 36•98**
 - Quebec
 - Bassee Cote Nord Ecological Studies, contributions, **7•7, 36•34**
 - Chibougamau—Construction of a new airport, contribution, **28•14, 36•98**
 - Coastal freight and passenger services, grant, **28•14, 36•98**
 - Established Programs (Interim Arrangements) Act, grants, **9•11, 36•42**

Q—Concluded

- Hydrometric Agreement, contribution, **7·7, 36·34**
- James Bay Agreement, contribution, **7·7, 36·34, 36·48**
- Local commercial airports program, contribution, **28·14**
- Montreal area flood control, contribution, **7·7, 36·34**
- Pipeline, contributions, **6·11**
- Selected miscellaneous payments, **35**
- Young farmers, grant, **1·11, 36·3**
- Quebec Central Railway Company, contributions, **28·15**
- Queen Elizabeth II Canadian Fund to aid in Research on the diseases of children, Board of Trustees, **17·16**
- Queen's University
 - Centre for Resource Studies, grant **6·14, 36·33**
 - resource policy analysis, contribution, **6·14, 36·33**

R

- Rabies, contributions to provinces, **1·12, 36·3**
- Race Track Supervision Revolving Fund, **1·3, 1·21**
- Railway and transportation companies, payments to, **28·15, 36·100**
- Railway and trucking companies, payments to, **28·15, 36·100**
- Railway Employee's Provident Fund, Intercolonial, Prince Edward Island, contribution, **28·14, 36·99**
- Railway Relocation and Crossing Act
 - contributions, **28·14, 28·15, 36·99**
- Railways, revenue losses, crop year, contribution, **28·14, 36·99**
- Rapeseed in Western Canada, contributions to assist, **13·10, 36·67**
- Reciprocal Taxation Act, contributions, **2·13**
- Reciprocal taxation, transfer payments, **9·11, 36·6, 36·42**
- Red Cross, International Committee of the, grant, **8·17, 36·39**
- Regional Air Carriers, payment, **28·15, 36·100**
- Regional Canadian Marine Rescue Auxiliary Associations, contributions, **28·13, 36·98**
- REGIONAL ECONOMIC EXPANSION, **22**
 - programs' objectives, **22·3**
- Regional economic expansion, promotion and development, grants, **22·6**
- Remote Community Demonstration Program, contributions, **6·12**
- Research
 - applied, and improvements in technology to Canadian industry, contribution, **23·8, 36·83**
 - Centre in public law, grant, **14·9, 36·67**
 - earth sciences, energy and minerals, grant, **6·12, 36·33**
 - grants and scholarships, **17·12, 23·8, 36·74, 36·84**
 - marine and aquatic, grant, **10·8, 36·42**
 - on materials for fusion, contribution, **23·8, 36·82**
 - technical information and field services, contributions, **23·8, 36·82**
 - traffic accident, counter-measure, contribution, **28·14, 36·99**
- Research Fellowships—Emergency Planning, grant, **16·7**
- Restrictive Trade Practices Commission, **3·3**
- Returned Soldiers Insurance Actuarial Liability Adjustment, grant, **30·7, 36·102**
- Revenue *see* related departmental section
- Rifle Associations, grant, **16·7, 36·69**
- Roads and Transportation Association of Canada, contributions, **28·14, 36·99**
- Rock Mechanics, Canadian Advisory Committee on, grants, **6·12, 36·33**
- Roosevelt Campobello International Park Commission, payment, **8·15, 36·37**
- Royal Agricultural Winter Fair, Toronto
 - freight on livestock shipments, contribution, **1·11, 36·2**
 - grant, **1·11, 36·2**
- Royal Canadian Air Force
 - Association, grant, **16·7, 36·69**
 - Benevolent Fund, grant, **16·7, 36·69**
 - payments to dependants, **16·7, 36·69**
- Royal Canadian Flying Clubs Association, grant, **28·13, 36·98**

R—Concluded

- Royal Canadian Legion, grant, **30·7, 36·102**
- Royal Canadian Mint, **27·3**
- Royal Canadian Mounted Police, **26·3**
 - members of the, grants, **26·8, 36·97**
- Pension Continuation Act, grant, **26·8, 36·97**
- pensions to families of members, **26·8, 36·97**
- Veterans Association, grant, **26·8, 36·97**
- Worker's Compensation, payments in the nature of, to survivors, **26·8**
- Royal Canadian Naval Association, grant, **16·7, 36·69**
- Royal Canadian Navy Benevolent Fund, grant, **16·7, 36·69**

S

- Salaries of parliamentary secretaries to ministers (Parliament), **37·47**
- Sale of Canadian seed potatoes, contribution, **1·11**
- Salon international de l'agriculture et de l'alimentation, Le, grant, **1·11, 36·2**
- Saskatchewan
 - natural disasters, contributions, **20·8, 36·75**
 - Qu'Appelle Valley, contribution, **7·7, 36·34**
 - selected miscellaneous payments, **35**
- Scholarships, grants, **7·7, 37·34**
- Scholarships, studies in meteorology and atmospheric sciences, contributions, **7·7, 36·34**
- SCIENCE AND TECHNOLOGY, **23**
 - programs' objectives, **23·3**
- Science Council of Canada, **23·3, 23·14**
- Scientific and Industrial Research Program, **23·3**
- Scientific and Technical Information Program, **23·3**
- Sea Use Council, grant, **10·8, 36·42**
- Secondary Diplomatic Properties in Canada, grant, **8·15**
- Secondary Resources Development Council, contributions, **6·11**
- Secrétariat technique permanent, contribution, **8·16, 36·37**
- SECRETARY OF STATE, **24**
 - programs' objectives, **24·3**
- Seed potatoes, market risk plans, contribution, **1·11, 36·2**
- Selected miscellaneous payments and federal-provincial shared-cost programs by province, **35**
- Self Supporting Airports and Associated Ground Services Revolving Fund, **28·18**
- Senate, The, **19·3**
- Senators, grants, **19·7, 36·75**
- Senior citizens, retired, contributions, **17·11, 36·71**
- Service universitaire canadien outre-mer, contribution, **8·17, 36·39**
- Services Program, **27·3**
- Sewage Treatment Facilities Construction Program, contributions, **7·7, 36·34**
- Shastri Indo-Canadian Institute, contribution, **8·16, 36·37**
- Shipbuilding industry, contribution, **13·10, 36·63**
- Small Business Investment Grant Act, payments, **13·10, 36·60**
- SMT (Eastern) Ltd, contributions, **28·14**
- Small Businesses Loans Act, contribution, **13·10, 36·65**
- SOCIAL DEVELOPMENT, **25**
 - program's objective, **25·3**
- Social sciences and humanities, grants, **2·13**
- Social Sciences and Humanities Research Council, **2·3, 2·42**
- Solar Domestic Water Heating Systems, contribution, **6·11, 36·30**
- Solar Energy Society of Canada, grant, **6·13, 36·29**
- Solar heating, contribution, **6·11, 36·29**
- SOLICITOR GENERAL, **26**
 - programs' objectives, **26·3**
- Solicitor General, activities complementary to, payments, **26·8, 36·97**
- Special distribution of budgetary expenditures maintained under authority of Treasury Board, **37·11**
- Special Employment Initiatives Program, contributions **28·14, 36·98**
- Special Forces (Korea), grant, **30·7, 36·102**
- Special Housing Assistance for Veterans, grants, **30·7, 36·102**

S—Concluded

- Special Indian Constable Program, contributions, **12•11**
 Special program, **9•3**
 Sponsoring organizations of multi-sport, payments, **17•13, 36•74**
 Spouse's Allowance Payments, **17•12, 36•73**
 Spouse gratuities, grants, **14•9**
 Spouse's pension, grant, **30•7, 36•102**
 Staff Development and Training Revolving Fund, **24•3, 24•15**
 Standards Council of Canada, **3•3, 3•10**
 grants, **3•7, 36•8**
 Standards writing associations, grant, **15•7, 36•68**
 Statement of accounts receivable by department and agency, **31•2**
 Statement of indemnities, allowances and travel expenses paid in 1982-83 (Parliament), **37•43**
 Statistics Canada, **27•3**
 Status of Women—Office of the Co-ordinator, **24•3**
 Statutory subsidies, transfer payments, **9•11, 36•42**
 Stores Revolving Fund, **28•3, 28•22**
 Sudbury Science Centre, contributions, **13•10, 36•67**
 Sulphur Development Institute of Canada, contribution, **6•11, 36•29**
 Summary of payments under the Family Allowances Act (National Health and Welfare), **35•4**
 Summary of payments under the Old Age Security Act (National Health and Welfare), **35•5**
 Summer Canada—Student Employment Program, grants and contributions, **1•11, 1•12, 2•12, 2•13, 5•10, 6•11, 7•7, 7•8, 10•8, 13•10, 14•9, 15•7, 17•11, 17•12, 17•13, 21•13, 26•8, 28•13, 28•14, 28•15, 36•2, 36•3, 36•4, 36•6, 36•30, 36•33, 36•34, 36•35, 36•43, 36•50, 36•64, 36•66, 36•68, 36•69, 36•73, 36•74, 36•75, 36•82, 36•97, 36•98, 36•99, 36•102**
 Summer Exchange Program, contributions, **14•9, 36•67**
 Sunnybrook hospital, contribution, **17•12, 36•73**
 Supplementary Retirement Benefits Act, payments, **16•7, 36•69**
 Supi Farms Limited, contributions, **7•7, 36•34**
SUPPLY AND SERVICES, 27
 programs' objectives, **27•3**
 Supply Program, **27•3**
 Supply Revolving Fund, **27•3, 27•11**
 Supreme Court of Canada, **14•3**
 Surface Transportation Program, **28•3**

T

- Tariff Board, **9•3**
 Tax Review Board, **14•3**
 Act, annuities, grants, **14•9, 36•68**
 Taxation, **18•3**
 Telephone service, contributions, **2•12, 36•4**
 Telesat Canada, contribution, **2•12, 36•4**
 Telidon, contribution, **2•12, 36•4**
 Temporary Assignments Program, **29•3**
 Territories Accident Preventions Association, grants, **12•12**
 Third International Symposium on Pre-Harvest Sprouting Damage on cereal grains, contributions, **1•12, 36•3**
 Toronto International (Jubilee) Festival 1984, contribution, **2•12, 36•5**
 Toronto Island Airport, construction toward the operation, contributions, **28•14, 36•98**
 Total cost of programs—Budgetary *see* related departmental section
 Tourism
 Program, **13•3**
 research studies, assists, contributions, **13•10, 36•66**
 Toxic chemical, organizations conducting research, contributions, **17•12, 36•73**
 Trade centres, contributions, **13•10, 36•64**
 Trade-Industrial Program, **13•3**
 Translation Program, **24•3**
TRANSPORT, 28
 programs' objectives, **28•3**

T—Concluded

- Transportation
 research, grants, **28•13, 36•98**
 studies, contributions, **28•13, 36•98**
 Transportation and other Engineering Program, **21•3**
 Trans-Quebec and Maritimes pipeline, contributions, **6•11, 36•29**
 Travel expenses of ministers and parliamentary secretaries, **37•37**
 Travel expenses regarding conferences and meetings (External Affairs), **37•39**
TREASURY BOARD, 29
 programs' objectives, **29•3**
 Treatment and Related Allowances, grant, **30•7, 36•102**
 Tribal Resources Development Council, grants, **6•11, 36•29**
 TRIUMF, contribution, **23•8, 36•82**
 Tropical Diseases Research Program, grant, **8•16, 36•38**

U

- Undistributed income on hand, 1971, transfer payments, **9•11, 36•42**
 Unemployment Insurance Account, government's contribution, **5•10, 36•28**
 Uniform Law Conference
 assist in administrative expenses, grant, **14•9, 36•67**
 research purposes of the Conference, grant, **14•9, 36•67**
 United Nations
 Association in Canada, **8•15, 36•37**
 Children's Fund, grant, **8•16, 36•38**
 Committee, Elimination, Racial Discrimination, contribution, **8•16, 36•37**
 Convention in Trade of Rare and Endangered Species, contribution, **7•7, 36•34**
 Development Program, grant, **8•16, 36•38**
 Fund for Drug Abuse, grant, **17•11, 36•69**
 Fund for Population Activities, grant, **8•16, 36•38**
 High Commissioner for Refugees, grant and contribution, **8•17, 36•28, 36•39**
 Human Rights Committee, Canadian Representative, contribution, **8•15, 36•35**
 Institute for Training and Research, contribution, **8•16, 36•37**
 Interim Force in Lebanon, contribution, **8•16, 36•37**
 Memorial Cemetery in Korea, grant, **30•7, 36•102**
 Organization, contributions, **8•16, 36•37**
 Relief and Works Agency, grant, **8•17, 36•39**
 Transitional assistance group, contribution, **8•16**
 Trust Fund for South Africa, grant, **8•15, 36•37**
 Voluntary Fund, Environment, contribution, **8•16, 36•37**
 United States Environment Protection Agency, contributions, **6•12, 36•33**
 University and vocational training, grant, **30•7, 36•102**
 University of Mount Allison, contribution, **10•8, 36•43**
 University of Toronto—Observatory, grant, **7•7, 36•33**
 University of Victoria, contribution, **6•12, 36•33**
 Urban Transportation Assistance Program, payments, **28•15, 36•99**
 Urea Formaldehyde Foam Insulation Assistance Program remedial repairs, contributions, **3•7, 36•8**
 Use of appropriations *see* related departmental section
- V**
- Vancouver, Pier BC Development Project at the Port of, contribution, **28•13**
 Vancouver Rail Task Force Labour Committee, contribution, **15•7**
VETERANS AFFAIRS, 30
 Programs' objectives, **30•3**
 Veterans Affairs Program, **30•3**
 Veterans cost of extended health care not covered, contribution, **30•7, 36•102**
 Veterans Insurance Actuarial Liability Adjustment, grant, **30•7, 36•102**

V—Concluded

- Veterans Rehabilitation Act, repayment, **30•7**
- Veterinary science teaching, University of Montreal, payments **1•12, 36•3**
- Violent crime, victims of, contributions, **14•9, 36•67**
- Vocational Rehabilitation of Disabled Persons contributions, **17•11, 36•70**
 - research, contributions, **17•11, 36•71**
- Voluntary organizations, grants, **5•10, 36•28**

W

- War Service Grants Act
 - Re-Establishment Credits, grant, **30•7, 36•102**
 - repayments compensation adjustments, grant, **30•7, 36•102**
- War Veterans Allowance Board Program, **30•3**
- Wars, grants, **30•7, 36•102**
 - Children of War Dead (Education Assistance)
 - Civilian, War Allowances
 - Civilian, World War II
 - Dual Service (World Wars I and II)
 - Gallantry Awards—World War II and Special Force
 - South African War
 - World War I
 - World War II
 - World War II and Special Forces (Korea)
- Waterfowl crop depredation, contributions, **7•7, 36•34**
- Water resources
 - projects, contributions, **7•7, 36•34**
 - Research, grant, **7•7, 36•33**
- Welfare
 - information systems, contributions, **17•11, 36•69**
 - services, contributions, **17•11, 36•70**
- Western grain producers, contribution, **1•12, 36•2**
- Western Grain Stabilization Act, Payments, **13•11, 36•67**
- Whitehorse employment initiatives, contribution, **12•12, 36•59**
- Wood gasification pressurized oxygen fluidized bed, contribution, **6•11, 36•30**
- Workers' Compensation Grants, **5•10, 36•28**
- World Disarmament Campaign, contribution, **8•16, 36•37**

W—Concluded

- World Exhibitions Program, **8•3**
- World Food Program, grant, **8•16, 36•38**
- World Health Organization, contributions, **8•16, 17•12, 36•37, 36•73**
- World Heritage Fund, Canadian Contribution to, **7•8, 36•35**
- World Intellectual Property Organization, contribution, **8•16, 36•37**
- World Meteorological Organization, membership, **7•7, 36•34**
- World Mining Congress, Canadian National Committee, grant, **6•12**
- World Petroleum Congress, contribution, **6•11, 36•29**
- World University Service of Canada—Zimbabwe, contribution, **8•17, 36•39**

Y

- Young Offenders, services to, payments, **17•11, 36•71**
- Youth allowances recovery, transfer payments, **9•11, 36•42**
- Youth exchange projects, grants, **24•12**
- Yukon Territory
 - Conservation Society, grant, **12•11, 36•59**
 - economic and socio-economic adjustment, contribution, **12•12, 36•59**
 - Federal Building Retrofit and Off-Oil conversion program, contribution, **12•12, 36•59**
 - hospital care, contribution, **12•12, 36•59**
 - hydrocarbon development, contribution, **12•12, 36•59**
 - medicare, contribution, **12•12, 36•59**
 - other transfer payments, **12•12, 36•59, 36•60**
 - Pipeline Impact Information Centre, grant, **12•11**
 - Prospectors' Association, grant, **12•12, 36•59**
 - rental-purchase housing, contribution, **12•12, 36•59**
 - see* Selected miscellaneous payments, **35**
 - to provide power rate relief, contributions, **12•12, 36•59**
 - to subsidize home heating oil, contributions, **12•12, 36•59**
 - training and employment liaison, contributions, **12•12, 36•59**
 - tourism, contribution, **12•12, 36•59**

CA 1
FN
- P 72
v. 3



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

Public accounts of Canada

1983

Volume III

Financial Statements
of Crown Corporations



Canada



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Charles Lapointe, M.P., P.C.

public accounts of canada

1983

Volume III

Financial Statements
of Crown Corporations

Canada

© Minister of Supply and Services Canada 1983

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada, K1A 0S9

Catalogue No. P 51-1/1983-3E
ISBN 0-660-11477-1

Canada: \$7.50
Other countries: \$9.00

Price subject to change without notice

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government while **Volume**

II presents the financial operations of the Government, segregated by department and associated agencies, as well as additional information and analysis of selected types of payments.

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. This volume also contains the financial statements of wholly-owned subsidiaries of Crown corporations whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Summary Tables

Table 1 summarizes the assets, liabilities and equity sections of agent and other Crown corporations at their respective year ends. Table 2 summarizes the major balance sheet items for both agent and other Crown corporations as at March 31, 1983. Table 3 contains a summary of the financial assistance paid from budgetary appropriations during the current year for both agent and other Crown corporations.

Government of Canada Summary of the Financial Position of Agent and Other Crown Corporations at their Latest Year Ends

Table 1 summarizes the assets, liabilities and equity sections of agent and other Crown corporations at their respective year ends. Their financial statements are included in this volume. As Crown corporations have various year ends, these are also disclosed.

TABLE 1

**GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF AGENT AND OTHER CROWN CORPORATIONS
AT THEIR LATEST YEAR ENDS
(in thousands of dollars)**

	Year end ⁽¹⁾	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Agent Crown corporations⁽²⁾					
Atomic Energy of Canada Limited	March 31	1,348,479	1,169,367	179,112	1,348,479
Canada Deposit Insurance Corporation	December 31	255,448	2,319	253,129	255,448
Canada Development Investment Corporation	March 31 ⁽³⁾	-779,588	1,096	-780,684	-779,588
Canada Harbour Place Corporation	March 31	12,947	5,527	7,420	12,947
Canada Lands Company Limited	March 31 ⁽⁴⁾				
Canada Lands Company (Mirabel) Limited	March 31 ⁽⁴⁾	1,730	1,730		1,730
Canada Lands Company (Le Vieux-Port de Montréal) Limited	March 31 ⁽⁴⁾	1,021	1,021		1,021
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31 ⁽⁴⁾	1,960	1,960		1,960
Canada Mortgage and Housing Corporation	December 31	10,683,540	10,633,540	50,000	10,683,540
Canada Museums Construction Corporation Inc.	March 31	3,491	915	2,576	3,491
Canada Ports Corporation (formerly the National Harbours Board)	December 31	878,895	715,076	163,819	878,895
Canada Post Corporation	March 31 ⁽⁵⁾				
Canadian Arsenals Limited	March 31	83,453	45,213	38,240	83,453
Canadian Broadcasting Corporation	March 31	596,071	242,842	353,229	596,071
Canadian Commercial Corporation	March 31	367,829	339,245	28,584	367,829
Canadian Dairy Commission	July 31	296,078	312,219	-16,141	296,078
Canadian Film Development Corporation	March 31	4,584	4,202	382	4,584
Canadian Livestock Feed Board	March 31	2,641	2,017	624	2,641
Canadian National (West Indies) Steamships Ltd.	December 31	814	338	476	814
Canadian Patents and Development Limited	March 31	1,506	601	905	1,506
Canadian Saltfish Corporation	March 31	18,928	13,503	5,425	18,928
Canadian Wheat Board, The	July 31	4,109,184	3,544,267	564,917	4,109,184
Cape Breton Development Corporation	March 31	323,550	33,555	289,995	323,550
Crown Assets Disposal Corporation	March 31	1,137	837	300	1,137
Defence Construction (1951) Limited	March 31	1,246	4,198	-2,952	1,246
Export Development Corporation	December 31	5,281,997	4,630,910	651,087	5,281,997
Farm Credit Corporation	March 31	4,300,126	4,136,429	163,697	4,300,126
Federal Business Development Bank	March 31	1,908,037	1,700,601	207,436	1,908,037
Freshwater Fish Marketing Corporation ..	April 30	24,179	23,159	1,020	24,179
Loto Canada Inc.	March 31	14,400	14,400	(6)	14,400
National Battlefields Commission	March 31	3,063	200	2,863	3,063
National Capital Commission	March 31	389,252	59,123	330,129	389,252
Northern Canada Power Commission	March 31	252	249	3	252
Northern Transportation Company Limited	December 31	78,854	44,008	34,846	78,854
Petro-Canada	December 31	7,552,115	4,210,267	3,341,848	7,552,115
Royal Canadian Mint	December 31	83,452	82,452	1,000	83,452
St. Lawrence Seaway Authority, The	March 31	664,350	230,034	434,316	664,350
Seaway International Bridge Corporation, Ltd., The	December 31	352	344	8	352
Teleglobe Canada	March 31	448,679	164,192	284,487	448,679
Uranium Canada, Limited	December 31	(6)	(6)	(6)	(6)
Other Crown corporations		38,964,052	32,371,956	6,592,096	38,964,052
Air Canada	December 31	2,040,588	1,558,279	482,309	2,040,588
Atlantic Pilotage Authority	December 31	1,740	1,784	-44	1,740
Bank of Canada	December 31	19,422,907	19,392,907	30,000	19,422,907

TABLE 1

GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF AGENT AND OTHER CROWN CORPORATIONS
AT THEIR LATEST YEAR ENDS—*Concluded*
(in thousands of dollars)

	Year end ⁽¹⁾	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Canadian National Railway System	December 31	6,335,971	3,495,059	2,840,912	6,335,971
Great Lakes Pilotage Authority, Ltd.	December 31	3,883	5,299	-1,416	3,883
Laurentian Pilotage Authority	December 31	5,381	4,294	1,087	5,381
Pacific Pilotage Authority	December 31	3,898	2,077	1,821	3,898
VIA Rail Canada Inc.	December 31	538,416	155,596	382,820	538,416
		28,352,784	24,615,295	3,737,489	28,352,784
Total		67,316,836	56,987,251	10,329,585	67,316,836

⁽¹⁾ April, July and December year ends relate to 1982 whereas March year ends relate to 1983.

⁽²⁾ The financial statements of Canertech Inc and The Jacques Cartier and Champlain Bridges Incorporated, respectively wholly-owned subsidiaries of Petro-Canada and The St Lawrence Seaway Authority, have been appended to those of their parent companies.

⁽³⁾ The accounts of the Canada Development Investment Corporation include investments in Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, which are accounted for on the equity basis. The financial statements of these entities are appended to those of the Canada Development Investment Corporation.

⁽⁴⁾ Canada Lands Company Limited: The financial statements of this Corporation are not prepared annually. No transactions have occurred during the year between Canada Lands Company Limited and the Government or any of its subsidiaries since the Government issues budgetary assistance payments directly to these companies. The accounts of the subsidiaries are not consolidated with those of the parent company. Figures presented in this table for the subsidiaries—Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc.—have been provided by management as audited financial statements are not available at the time of printing.

⁽⁵⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. The financial statements of the Corporation are not available at the time of printing.

⁽⁶⁾ Less than \$500.

Government of Canada Financial Interest in Agent and Other Crown Corporations

Table 2 summarizes the major balance sheet items for both agent and other Crown corporations, as at March 31, 1983.

The assets and liabilities of agent Crown corporations are the assets and liabilities of the Government, because of the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only certain financial transactions between the Government and its agent Crown corporations, are recorded in the accounts of Canada.

The table displays "Assets" less "Borrowings and other liabilities" to arrive at "Net assets".

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long term obligations to the Government, share capital and contributed surplus as well as claims against the Government of Canada. Such balances are described in this table as "Financial interest recorded by the Government".

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations, adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions

between agent and other Crown corporations and the Government. Crown corporations record amounts payable to or receivable from the Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada, are adjusted and are reported under "Unrecorded financial interest". They include grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent amounts which will be eventually received or disbursed by Canada.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1982. "Financial assistance under budgetary appropriations" summarizes the assistance received by these entities during 1982-83. Details of such assistance are included in Table 3.

Amounts listed in this table reflect information regarding agent and other Crown corporations as at March 31, 1983. For corporations with financial year ends other than March 31, unaudited financial information is included.

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1983
(in thousands of dollars)

	Financial interest										
	Borrowings and other liabilities			Recorded by the Government					Change in financial interest from previous year	Financial assistance under budgetary appropriations	
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest			Total financial interest
Agent Crown corporations ⁽¹⁾											
Atomic Energy of Canada Limited	1,327,971	54,351	290,777	982,843	706,003	164,160	20,508	133,188	982,843	-135,640	315,193
Canada Deposit Insurance Corporation	184,641		112	184,529	140,000		215,699	260,228	184,529 ⁽²⁾	105,735	
Canada Development Investment Corporation	-779,588		596	-780,184	500	395,658		-1,176,342	-780,184 ⁽³⁾	-780,184	
Canada Harbour Place Corporation	12,638		5,527	7,111			309	7,420	7,111	7,111	7,420
Canada Lands Company (Mirabel) Limited	1,369		472	897			361	1,258	897	897	9,815
Canada Lands Company (Le Vieux-Port de Montréal) Limited	983		882	101				101	101	101	6,270
Canada Lands Company (Vieux-Port de Québec) Inc.	955		1,927	-972			1,005	33	-972	-972	19,297
Canada Mortgage and Housing Corporation	10,710,011		406,310	10,303,701	10,392,654	25,000	33,069	-80,884	10,303,701 ⁽⁴⁾	-385,990	1,574,122
Canada Museums Construction Corporation Inc.	3,491		915	2,576				2,576	2,576	2,576	2,576
Canada Ports Corporation (formerly the National Harbours Board)	689,150	92,223	82,033	514,894	371,764		256,098	399,228	514,894	90,022	63,373
Canadian Arsenal Limited	66,785		41,713	25,072	3,500		16,668	38,240	25,072	-10,790	
Canadian Broadcasting Corporation	594,406		203,494	390,912	33,000		1,665	359,577	390,912	14,747	744,219
Canadian Commercial Corporation	365,149		334,704	30,445		10,000	2,680	23,125	30,445	3,656	16,783
Canadian Dairy Commission	245,492		104,886	140,606	263,996		74,349	-49,041	140,606	84,795	5,578
Canadian Film Development Corporation	1,331		202	1,129	9,090			-7,961	1,129	-781	4,493
Canadian Livestock Feed Board	1,117		2,017	-900			1,524	624	-900	177	15,479
Canadian National (West Indies) Steamships Ltd	719		14	705	324	1	95	475	705 ⁽⁵⁾	247	
Canadian Patents and Development Limited	1,230		522	708		296	258	670	708	-98	
Canadian Saltfish Corporation	16,974		5,075	11,899	8,406		1,954	5,447	11,899	5,057	
Canadian Wheat Board, The	3,945,738	3,068,731	879,708	-2,701			3,695	994	-2,701	-13	118,684
Cape Breton Development Corporation	320,812		33,555	287,257			2,733	289,990	287,257	33,296	96,356
Crown Assets Disposal Corporation	7,491		1,141	6,350				6,350	6,350	304	
Defence Construction (1951) Limited	1,225		3,577	-2,352			21	-2,331	-2,352	178	11,671
Export Development Corporation	5,223,940	3,839,959	227,258	1,156,723	438,867	485,000	27,146	260,002	1,156,723	57,500	39,000
Farm Credit Corporation	4,296,750	55,034	6,299	4,235,417	3,955,520	166,033	54	113,918	4,235,417	387,220	3,426
Federal Business Development Bank	1,778,692	1,003,723	87,480	687,489	493,000	393,000	129,345	-69,166	687,489	-254,400	118,471
Freshwater Fish Marketing Corporation	24,241		5,875	18,366	18,042			324	18,366	1,567	
Loto Canada Inc.	13,993		17	13,976		(10)	420	14,396	13,976	1,572	
National Battlefields Commission	3,035		199	2,836			28	2,864	2,836	214	4,227
National Capital Commission	388,849		26,822	362,027	31,122		403	331,308	362,027	6,721	81,859
Northern Canada Power Commission	251,747		9,058	242,689	214,788			27,901	242,689	40,523	

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS

AS AT MARCH 31, 1983—*Concluded*

(in thousands of dollars)

	Financial interest										
	Borrowings and other liabilities				Recorded by the Government					Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest		
Northern Transportation Company Limited ..	75,551	975	6,157	68,419	33,434	24,900	173	10,258	68,419	3,700	1,144
Petro-Canada ⁽⁹⁾	8,003,833	577,881	2,841,229	4,584,723	226,444	3,412,219	21,193	967,253	4,584,723 ⁽⁶⁾	1,451,831	98,077
Royal Canadian Mint	80,923		9,885	71,038	16,204		3,794	58,628	71,038	16,996	
St Lawrence Seaway Authority, The	621,015		19,825	601,190		624,950	43,335	19,575	601,190 ⁽⁶⁾	-4,617	
Seaway International Bridge Corporation, Ltd., The	322	8	276	38				38	38	3	
Teleglobe Canada	423,007	43,886	70,888	308,233	9,216		25,672	324,689	308,233	48,318	
Uranium Canada, Limited	(10)			(10)					(10)		35
	38,905,988	8,736,771	5,711,427	24,457,790	17,365,874	5,701,217	884,254	2,274,953	24,457,790	791,579	3,357,568
Other Crown corporations											
Air Canada	2,035,392	686,635	478,160	870,597	262,747	329,009	8,491	287,332	870,597	-16,466	
Atlantic Piloteage Authority	1,496		957	539				539	539	138	528
Bank of Canada	4,021,389		18,743,902	-14,722,513		5,920	14,856,243	127,810	-14,722,513 ⁽⁷⁾	863,574	
Canadian National Railway System	6,334,524	2,066,611	1,174,046	3,093,867	243,093	2,550,746	38,581	338,609	3,093,867 ⁽⁸⁾	-124,648	297,669
Great Lakes Piloteage Authority, Ltd.	1,506		3,260	-1,754				-1,754	-1,754	-14	
Laurentian Piloteage Authority	3,547		2,845	702				702	702	37	
Pacific Piloteage Authority	3,915		1,831	2,084				2,084	2,084	796	
VIA Rail Canada Inc.	563,410		101,672	461,738		9,300	22,070	474,508	461,738	157,038	603,748
	12,965,179	2,753,246	20,506,673	-10,294,740	505,840	2,894,975	14,925,385	1,229,830	-10,294,740	880,455	901,945
Total	51,871,167	11,490,017	26,218,100	14,163,050	17,871,714 ⁽⁹⁾	8,596,192 ⁽⁹⁾	15,809,639	3,504,783	14,163,050	1,672,034	4,259,513

⁽¹⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. As the financial statements of the Corporation are not available at the time of printing, no figures appear in this table.

⁽²⁾ Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled \$11 billion as at April 30, 1982.

⁽³⁾ Canada Development Investment Corporation—During the year, the entire share capital of Eldorado Nuclear Limited, Canadair Limited, The de Havilland Aircraft of Canada, Limited, as well as 5,000,000 series D preferred shares of Massey-Ferguson Limited, were transferred by the Government to this Corporation. The equity method of accounting for long term intercorporate investments is used by the Corporation to reflect the carrying value of these entities except for Massey-Ferguson Limited, whose shares are recorded at cost. As a result of these transfers, Eldorado Nuclear Limited does not appear in this table as in previous years.

⁽⁴⁾ Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of \$236,554,000 in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1983 was \$29.6 billion.

⁽⁵⁾ Canadian National (West Indies) Steamships Ltd.—The assets of the Corporation include a receivable of \$717,700, of which \$470,400 has been due since 1963 from Cuban interests, and, \$247,300 represents interest due from the Bank of America.

⁽⁶⁾ The financial interest in Cartech Inc., a subsidiary of Petro-Canada, as well as in The Jacques Cartier and Champlain Bridges Incorporated, a subsidiary of The St Lawrence Seaway Authority, is recorded at cost.

⁽⁷⁾ Bank of Canada—Recorded share capital includes \$920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by \$920,000.

⁽⁸⁾ Canadian National Railway System—Recorded share capital includes a premium of \$19,452,732 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railway. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is \$19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency.

⁽⁹⁾ The combined total of "Obligations to the Government" and "Share capital and contributed surplus", as shown in this table, agrees with the total amount of loans, investments and advances—Crown corporations and agencies per Table 7.1 in Section 7 of Volume I, after taking into account the following reconciling items (in thousands of dollars):

Obligations to the Government as per this table	17,871,714
Share capital and contributed surplus as per this table	8,596,192
	26,467,906
Add: loans to Eldorado Nuclear Limited, not reflected in this table	5,000
Less: Petro-Canada shares and convertible notes purchased through the Canadian Ownership Account (see Section 8 of Volume I)	1,608,891
Total loans, investments and advances—Crown corporations and agencies as per Table 7.1 in Section 7 of Volume I	24,864,015

⁽¹⁰⁾ Less than \$500.

Financial Assistance under Budgetary Appropriations

Table 3 summarizes financial assistance under budgetary appropriations for both agent and other Crown corporations. It should be read in conjunction with Table 2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 3

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1983

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
	\$	\$	\$
Agent Crown corporations⁽²⁾			
Atomic Energy of Canada Limited	315,192,673	284,706,673	30,486,000
Canada Harbour Place Corporation	7,420,000		7,420,000
Canada Lands Company (Mirabel) Limited	9,814,963		9,814,963
Canada Lands Company (Le Vieux-Port de Montréal) Limited	6,269,702		6,269,702
Canada Lands Company (Vieux-Port de Québec) Inc.	19,297,162		19,297,162
Canada Mortgage and Housing Corporation	1,574,122,277	1,574,122,277	
Canada Museums Construction Corporation Inc.	2,575,926		2,575,926
Canada Ports Corporation (formerly the National Harbours Board)	63,372,566		63,372,566
Canadian Broadcasting Corporation	744,219,000	680,519,000	63,700,000
Canadian Commercial Corporation	16,783,000	16,783,000	
Canadian Dairy Commission	5,578,465	5,578,465	
Canadian Film Development Corporation	4,492,546	4,492,546	
Canadian Livestock Feed Board	15,478,778	15,463,778	15,000
Canadian Wheat Board, The	118,684,098	37,957,837	80,726,261
Cape Breton Development Corporation	96,356,383	25,210,383	71,146,000
Defence Construction (1951) Limited	11,670,833	11,670,833	
Export Development Corporation	39,000,000	39,000,000	
Farm Credit Corporation	3,425,794	3,425,794	
Federal Business Development Bank	118,471,343	118,471,343	
National Battlefields Commission	4,227,343	4,227,343	
National Capital Commission	81,859,000	50,439,000	31,420,000
Northern Transportation Company Limited	1,143,583	1,143,583	
Petro-Canada	98,077,366	98,077,366	
Uranium Canada, Limited	35,000	35,000	
	3,357,567,801	2,971,324,221	386,243,580
Other Crown corporations			
Atlantic Pilotage Authority	527,459	527,459	
Canadian National Railway System	297,669,370	297,669,370	
VIA Rail Canada Inc.	603,748,320	472,966,320	130,782,000
	901,945,149	771,163,149	130,782,000
Total	4,259,512,950	3,742,487,370	517,025,580

⁽¹⁾ Excludes grants and contributions paid to agent and other Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. Financial assistance under budgetary appropriations used by the Corporation for the year ended March 31, 1983 totalled \$289,529,912. This was net of revenues of \$2,179,836,327.

TABLE OF CONTENTS

	<i>Reporting through</i>	<i>Page</i>
Air Canada	Minister of Transport	10
Atlantic Pilotage Authority	Minister of Transport	14
Atomic Energy of Canada Limited	Minister of Energy, Mines and Resources	17
Bank of Canada	Minister of Finance	22
Canada Deposit Insurance Corporation	Minister of Finance	24
Canada Development Investment Corporation	Minister of State for Social Development	28
Canadair Limited—Appendix 1		
De Havilland Aircraft of Canada, Limited, The—Appendix 2		
Eldorado Nuclear Limited ⁽¹⁾⁽²⁾ —Appendix 3		
Canada Harbour Place Corporation	Minister of State for Social Development	47
Canada Lands Company Limited	Minister of Public Works	49
Canada Lands Company (Mirabel) Limited ⁽¹⁾	Minister of Public Works	50
Canada Lands Company (Le Vieux-Port de Montréal) Limited ⁽¹⁾	Minister of Public Works	51
Canada Lands Company (Vieux-Port de Québec) Inc. ⁽¹⁾	Minister of Public Works	52
Canada Mortgage and Housing Corporation	Minister of Public Works	53
Canada Museums Construction Corporation Inc.	Minister of Communications	65
Canada Post Corporation	Minister responsible	67
Canadian Arsenals Limited	Minister of Supply and Services	68
Canadian Broadcasting Corporation	Minister of Communications	74
Canadian Commercial Corporation	Secretary of State for External Affairs	78
Canadian Dairy Commission	Minister of Agriculture	80
Canadian Film Development Corporation	Minister of Communications	85
Canadian Livestock Feed Board	Minister of Agriculture	88
Canadian National Railway System	Minister of Transport	91
Canadian National (West Indies) Steamships Ltd.	Minister of Transport	100
Canadian Patents and Development Limited	Minister of Industry, Trade and Commerce and Regional Economic Expansion	104
Canadian Saltfish Corporation	Minister of Fisheries and Oceans	106
Canadian Wheat Board, The	Minister of State responsible	109
Cape Breton Development Corporation	Minister of Industry, Trade and Commerce and Regional Economic Expansion	126
Crown Assets Disposal Corporation	Minister of Supply and Services	132
Defence Construction (1951) Limited	Minister of National Defence	136
Export Development Corporation	Secretary of State for External Affairs	139
Farm Credit Corporation	Minister of Agriculture	146
Federal Business Development Bank	Minister of Industry, Trade and Commerce and Regional Economic Expansion	150
Freshwater Fish Marketing Corporation	Minister of Fisheries and Oceans	154
Great Lakes Pilotage Authority, Ltd. ⁽¹⁾	Minister of Transport	157
Laurentian Pilotage Authority	Minister of Transport	159
Loto Canada Inc.	Minister of State responsible	162
National Battlefields Commission	Minister of Environment	166
National Capital Commission	Minister of Public Works	169
National Harbours Board (now the Canada Ports Corporation)	Minister of Transport	172
Northern Canada Power Commission	Minister of Indian Affairs and Northern Development	176
Northern Transportation Company Limited	Minister of Transport	179
Pacific Pilotage Authority	Minister of Transport	182
Petro-Canada	Minister of Energy, Mines and Resources	185
Canertech Inc.—Appendix		
Royal Canadian Mint	Minister of Supply and Services	197
St. Lawrence Seaway Authority, The	Minister of Transport	200
Jacques Cartier and Champlain Bridges Incorporated, The—Appendix		
Seaway International Bridge Corporation, Ltd., The ⁽¹⁾	Minister of Transport	207
Tele globe Canada	Minister of State for Social Development	209
Uranium Canada, Limited	Minister of Energy, Mines and Resources	215
VIA Rail Canada Inc.	Minister of Transport	217

⁽¹⁾ A Crown corporation which is wholly-owned by another Crown corporation.

⁽²⁾ Includes Eldorado Aviation Limited which is a Crown corporation wholly-owned by Eldorado Nuclear Limited.

AIR CANADA

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
AND

TO THE BOARD OF DIRECTORS OF AIR CANADA

We have examined the consolidated balance sheet of Air Canada as at December 31, 1982 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the accompanying financial statements are in agreement with the books of account.

CLARKSON GORDON
Chartered Accountants

Montreal, Quebec
February 16, 1983

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Current			Current		
Cash and short-term investments	78,365	97,914	Accounts payable and accrued liabilities	316,766	236,598
Accounts receivable	233,403	196,309	Advance ticket sales	150,516	161,991
Spare parts, materials and supplies	82,547	84,278	Current portion of long-term debt and capital lease obligations	72,192	66,945
Prepaid expenses	4,457	3,228		539,474	465,534
Deferred income taxes	33,264	29,670		664,017	470,100
	432,036	411,399	Long-term debt (Note 6)		
Property and equipment (Note 3)	1,423,908	1,254,068	Long-term obligations under capital leases (Note 7)	155,392	172,977
Flight equipment under capital leases (Note 4)	135,007	156,792	Other long-term liabilities	10,682	10,099
Investment in other companies (Note 5)	42,288	44,582	Deferred credits		
Long-term receivables and deferred charges	7,349	3,087	Deferred income taxes	179,575	210,984
			Other	9,139	12,079
				1,558,279	1,341,773
			SHAREHOLDER'S EQUITY		
			Share capital		
			Authorized: \$750 million divided into shares of one thousand dollars each		
			Issued and fully paid: 329,009 shares	329,009	329,009
			Retained earnings	153,300	199,146
				482,309	528,155
	2,040,588	1,869,928		2,040,588	1,869,928

See accompanying notes.

On behalf of the Board:

RENÉ AMYOT
Chairman of the Board

CLAUDE I. TAYLOR
President & Chief Executive Officer

AIR CANADA—Continued

CONSOLIDATED STATEMENT OF INCOME
AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981
Operating revenues		
Passenger	1,860,867	1,856,997
Cargo	264,600	255,287
Contract services and other	180,428	145,947
	2,305,895	2,258,231
Operating expenses		
Salaries, wages and benefits	842,117	773,464
Aircraft fuel	566,376	567,183
Sales commissions	146,885	142,934
Maintenance materials, supplies and services	115,918	119,552
Passenger meals and services	112,220	102,063
Depreciation, amortization and obsolescence	152,656	131,155
Other	395,555	348,279
	2,331,727	2,184,630
Operating income (loss)	(25,832)	73,601
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(62,858)	(54,539)
Interest income	20,398	38,006
Interest capitalized	7,791	7,093
Gain on disposal of property and equipment	24,100	7,359
Other	1,142	3,789
	(9,427)	1,708
Income (loss) before income taxes and extraordinary item	(35,259)	75,309
Provision for (recovery of) deferred income taxes	(19,456)	35,181
Net income (loss) before extraordinary item	(15,803)	40,128
Extraordinary item (Note 2)	(16,843)	
Net income (loss)	(32,646)	40,128
Retained earnings at beginning of year	199,146	172,218
Dividend paid	13,200	13,200
Retained earnings at end of year	153,300	199,146

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981
Funds provided from:		
Operations	117,952	223,234
Long-term borrowings	241,327	152,774
Proceeds on disposal of property and equipment	31,969	18,160
Increase (decrease) in advance ticket sales	(11,475)	11,211
Total funds provided	379,773	405,379
Funds used for:		
Property and equipment including progress payments	304,493	472,388
Repayment of long-term debt	51,202	41,437
Repayment of capital lease obligations	19,007	19,186
Investment in shares of other companies		4,460
Increase in spare parts, materials and supplies	9,905	17,938
Dividend	13,200	13,200
Other	1,515	1,148
Total funds used	399,322	569,757
Decrease in cash and short-term investments	19,549	164,378
Cash and short-term investments at beginning of year	97,914	262,292
Cash and short-term investments at end of year	78,365	97,914

See accompanying notes.

NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc., and Airline Maintenance Buildings Limited. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Operating property and equipment, including assets under capital lease are depreciated or amortized to estimated residual values based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 14 to 16 years, and from 5 to 30 years for other property and equipment.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts, materials and supplies

Flight equipment spare parts, and other spare parts, materials and supplies are valued at average cost, net of a provision for obsolescence of flight equipment spare parts. This provision is based on the estimated service lives of the related aircraft.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new aircraft and construction of major ground facilities is capitalized as part of the cost of the asset.

(g) Translation of foreign currencies

Assets and liabilities denominated in foreign currencies are translated at year-end exchange rates and resulting gains and losses are included in income.

(h) Investment in other companies

The excess of the acquisition cost of investments over the Corporation's proportionate share of the underlying value of net assets acquired is amortized over periods not exceeding 25 years.

2. Extraordinary item

The Corporation has provided for the full cost of a major staff reduction program, amounting to \$16.8 million, after the applicable deferred income tax recovery of \$15.6 million.

3. Property and equipment

	1982	1981
	\$	\$
Cost:		
Flight equipment	1,787,660	1,596,386
Other property and equipment	517,692	467,432
	2,305,352	2,063,818
Accumulated depreciation and amortization:		
Flight equipment	713,696	653,807
Other property and equipment	285,059	255,234
	998,755	909,041
	1,306,597	1,154,777
Progress payments	117,311	99,291
Net book value	1,423,908	1,254,068

AIR CANADA—Continued

NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS—Continued

4. Flight equipment under capital leases

	1982	1981
	\$	\$
Flight equipment under capital leases	284,334	283,839
Less accumulated depreciation	149,327	127,047
Net book value	135,007	156,792

5. Investment in other companies

Investments in companies accounted for on the equity basis include Nordair Ltd. (86.5% owned), Guinness Peat Aviation Ltd. (29.3% owned), Innotech Aviation Limited (30.0% owned), and MATAC Cargo Ltd. (50.0% owned). The Corporation's share of the 1982 earnings of these companies is included in other non-operating income and amounted to \$0.4 million (1981—\$2.3 million).

The Corporation has continued to exclude Nordair Ltd. from consolidation because discussion of Nordair's future ownership is ongoing. Financial statements of Nordair are published separately.

6. Long-term debt

	1982	1981
	\$	\$
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	249,554	264,983
8.31% note, payable annually, maturing in 2001	13,509	13,800
	263,063	278,783
Other		
5.5% notes due 1983/84	2,200	5,384
6.0% notes due 1983/84	20,630	31,868
8.0% notes due 1990/91	68,523	70,400
8.375% note due 1990	51,327	56,112
8.5% note due 1991	61,726	35,949
8.7% notes due 1995/96	132,309	39,894
9.7% note due 1992	3,646	
6.25% bonds due 1992	61,150	
9.0% bonds due 1992	51,770	
	453,281	239,607
	716,344	518,390
Current portion	52,327	48,290
	664,017	470,100

None of the long-term debt is secured.

Repayment requirements over the next five years amount to \$261.3 million; \$52.3 million in 1983, \$56.2 million in 1984, \$48.8 million in 1985, \$50.9 million in 1986, and \$53.1 million in 1987.

Long-term debt includes \$338.1 million payable in U.S. funds (1981—\$234.2 million), \$61.2 million payable in Swiss francs (1981—nil) and \$51.8 million payable in German marks (1981—nil).

At December 31, 1982, the Corporation had financing arrangements in place totalling U.S. \$721.6 million, primarily with the Export-Import Bank of the United States, at an average rate of 9%, repayable over periods of up to twelve years.

The Corporation also has revolving and term credit agreements totalling \$200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1982, there were no outstanding drawings against these agreements.

7. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases— Aircraft	Operating leases— Aircraft & property
	\$	\$
1983	33,289	22,225
1984	32,708	18,973
1985	32,122	15,540
1986	31,542	13,938
1987	30,269	13,085
Remaining years	81,852	29,152
Total future minimum lease payments	241,782	112,913
Less: amount representing interest	66,525	
Present value of obligations under capital leases	175,257	
Less: current portion of obligations under capital leases	19,865	
Long-term obligations under capital leases	155,392	

Capital leases are recorded at an amount equal to the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1986 to 1991.

8. Income taxes

The Corporation's effective income tax rate varied from the estimated Canadian federal and provincial tax rate for the reasons outlined below:

	1982	1981
	%	%
Effective income tax rate	55.2	46.7
Effect of excluding the non-taxable portion of net capital gains/losses from income for tax purposes	(6.2)	(0.5)
Other	(1.0)	1.8
Statutory income tax rate	48.0	48.0

As at December 31, 1982, the Corporation had available \$66.7 million of investment tax credits that can be applied as a reduction to future federal income taxes payable. Of these, \$13.2 million is available until 1984, \$11.3 million until 1985, \$29.3 million until 1986, and \$12.9 million until 1987.

9. Commitments

As at December 31, 1982, contracts for the acquisition of aircraft and spare engines, after deducting progress payments, amounted to approximately U.S. \$395.4 million and included a total of ten B-767 aircraft, four of which are scheduled for delivery in 1983 and six in 1984. Other commitments include Canadian \$159.1 million for property, ground equipment and spare parts, and U.S. \$85.6 million for aircraft modifications.

10. Pension plans

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. The total charge for these plans for the year was \$62.7 million (1981—\$65.3 million).

AIR CANADA—Concluded

NOTES TO CONSOLIDATED

FINANCIAL STATEMENTS—*Concluded*

As at December 31, 1982, the unfunded liability of the Corporation's pension plans amounted to \$268.7 million (1981—\$273.0 million) and is being retired by annual payments over various periods ending 2003.

11. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

12. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown Corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

13. Act of incorporation

The Corporation operates under the jurisdiction of the Air Canada Act, 1977.

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1982 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 4, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	318,549	97,789	Accounts payable and accrued liabilities	229,934	335,062
Accounts receivable	538,685	629,444	Due to Canada in respect of parliamentary appropriations	193,541	
Prepaid expenses	26,181	21,743	Obligation under capital lease agreements (Note 3)	60,723	55,940
	883,415	748,976	Current portion of accrued employee termination benefits	41,243	
Fixed, at cost				525,441	391,002
Land and buildings	1,450	14,035	Long-term		
Pilot boats	378,490	372,265	Accrued employee termination benefits	672,999	686,301
Pilot boats under capital lease	964,000	964,000	Obligation under capital lease agreements net of current portion (Note 3)	586,374	647,097
Furniture and equipment	158,698	159,683		1,259,373	1,333,398
	1,502,638	1,509,983		1,784,814	1,724,400
<i>Less: accumulated depreciation</i>	645,921	576,590			
	856,717	933,393			
	1,740,132	1,682,369	CONTRIBUTED CAPITAL AND DEFICIT		
			Contributed capital	771,971	701,009
			Deficit	(816,653)	(743,040)
				(44,682)	(42,031)
				1,740,132	1,682,369

Approved by the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

S. M. KEDDY
Secretary

ATLANTIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Income		
Pilotage charges	4,896,383	5,161,417
Interest and other income	51,552	63,524
	4,947,935	5,224,941
Expenses		
Pilots' fees, salaries and benefits	2,793,067	2,571,441
Pilot boats, operating costs	1,622,844	1,586,760
Staff salaries and benefits	313,908	325,613
Professional and special services	186,188	214,984
Transportation and travel	184,708	210,986
Rentals	104,080	61,965
Utilities, materials and supplies	82,351	79,689
Depreciation	76,946	77,569
Interest on capital leases	59,014	63,575
Communications	54,939	63,000
	5,478,045	5,255,582
Loss for the year	530,110	30,641

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Balance, beginning of the year	743,040	1,080,483
Loss for the year	530,110	30,641
	1,273,150	1,111,124
Recovered from parliamentary appropriations	456,497	
Forgiveness of amount due to Canada in respect of parliamentary appropriations		368,084
Balance, end of the year	816,653	743,040

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Balance, beginning of the year	701,009	701,009
Parliamentary appropriations to finance		
Additions to fixed assets	10,239	
Principal payments on capital leases	60,723	
	70,962	
Balance, end of the year	771,971	701,009

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Funds provided		
Operations		
Loss for the year		(30,641)
Items not requiring an outlay of funds		
Employee termination benefits		47,160
Depreciation		77,569
Gain on disposal of fixed assets		(1,447)
		92,641
Forgiveness of amount due to Canada in respect of parliamentary appropriations		368,084
Parliamentary appropriations	527,459	
Proceeds on disposal of fixed assets		2,621
	527,459	463,346
Funds applied		
Operations		
Loss for the year	530,110	
Items not requiring an outlay of funds		
Employee termination benefits	(27,941)	
Depreciation	(76,947)	
Loss on disposal of fixed assets	(9,969)	
	415,253	
Decrease in obligation under capital lease agreements	60,723	55,940
Decrease in long-term accrued employee termination benefits	41,243	
Additions to fixed assets	10,240	44,376
	527,459	100,316
Increase in working capital		363,030
Working capital (deficiency), beginning of the year	357,974	(5,056)
Working capital, end of the year	357,974	357,974

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

It has been the practice to recover operating deficits and capital expenditures, calculated on a cash basis, from parliamentary appropriations. Appropriations received by the Authority in excess of these amounts are reflected on the balance sheet under current liabilities as "Due to Canada in respect of parliamentary appropriations".

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—*Concluded*

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, the cost of capital assets and the principal portion of payments made under capital lease agreements and financed from parliamentary appropriations are shown as contributed capital.

(d) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid generally over the remaining service lives of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

	1982	1981
	\$	\$
9½% lease agreement, due April 1991, payable in blended annual payments of \$54,785	493,070	547,855
8% lease agreement, due October 1989, payable in blended annual payments of \$31,077	217,536	248,613
8% lease agreement, due November 1989, payable in blended annual payments of \$31,077	217,536	248,613
Total lease payments	928,142	1,045,081
Less: amount representing interest	281,045	342,044
Principal amount of capital lease	647,097	703,037
Less: current portion	60,723	55,940
Principal amount of capital lease agreements net of current portion	586,374	647,097

The aggregate payments required on these leases, in each of the next five years is \$116,939 per annum.

Upon maturity of the leases, the Authority has the option to purchase each of the boats for \$1.

Included in the figure for accumulated depreciation of fixed assets at December 31, 1982 is \$312,480 (\$273,920 at December 31, 1981) representing accumulated amortization on pilot boats under capital lease.

4. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$230,000 at December 31, 1982 (\$267,000 at December 31, 1981) and will be funded over the remaining service lives of the pilots, or the terms of purchase whichever is the lesser.

5. Services provided without charge

The Canadian Coast Guard, through its Vessel Traffic Management Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

6. The Authority is not subject to any income taxes.

ATOMIC ENERGY OF CANADA LIMITED

AUDITOR'S REPORT

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1983 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
May 13, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS			LIABILITIES		
	1983	1982		1983	1982
Current			Current		
Cash and short-term deposits	135,664	92,400	Accounts payable and accrued liabilities	79,566	93,309
Accounts receivable	180,775	181,831	Loans and current portion of long-term debt	56,162	53,785
Inventories (Note 3)	69,111	63,116	Deferred revenue and costs	90,385	89,932
	385,550	337,347	Provision for contracts in progress	117,936	109,140
Non-current inventory (Note 3)	23,911	39,283		344,049	346,166
Long-term receivables (Note 4)	741,419	770,149	Long-term debt (Note 7)	825,318	835,454
Investment (Note 5)	88,858	93,705		1,169,367	1,181,620
Property, plant and equipment (Note 6)	108,741	90,502			
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—75,000 common shares		
			Issued—54,000 common shares	15,000	15,000
			Contributed capital	108,289	101,185
			Retained earnings	55,823	33,181
				179,112	149,366
	1,348,479	1,330,986		1,348,479	1,330,986

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983	1982
Commercial operations (Note 8)		
Revenue		
Nuclear supply and services	218,888	350,334
Radiation equipment and isotopes	84,254	67,670
Investment	38,126	29,865
Interest	67,317	57,614
	408,585	505,483
Costs and expenses		
Cost of sales	269,952	394,854
Product Development	21,321	11,900
Marketing and administration	36,389	30,796
Interest	55,149	40,526
	382,811	478,076
Operating profit	25,774	27,407
Nuclear research and development (Note 8)		
Expenses	194,136	166,757
Less: revenue	22,252	19,094
parliamentary appropriations	169,877	145,715
Net expenses	2,007	1,948
Prototype reactor operations (Note 8)		
Expenses	49,965	40,144
Less: revenue	36,186	23,033
parliamentary appropriations	12,654	11,366
Net expenses	1,125	5,745
Net income for the year	22,642	19,714

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983	1982
Balance at beginning of the year	101,185	96,580
Parliamentary appropriations used to discharge loan principal	7,104	4,605
Balance at end of the year	108,289	101,185

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983	1982
Balance at beginning of the year	33,181	13,467
Net income for the year	22,642	19,714
Balance at end of the year	55,823	33,181

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1983 (in thousands of dollars)

	1983	1982
Source of working capital		
Operations		
Net income for the year	22,642	19,714
Items not requiring an outlay of funds		
Depreciation and amortization	14,000	10,513
	36,642	30,227
Reduction in non-current inventory	7,527	15,187
Reduction of long-term receivables	28,730	36,191
Proceeds from long-term debt	15,066	8,504
Increase in contributed capital	7,104	4,605
	95,069	94,714
Application of working capital		
Acquisition of commercial property, plant and equipment	17,046	10,711
Reduction of long-term debt	25,202	22,010
Other	2,501	900
	44,749	33,621
Increase in working capital	50,320	61,093
Working capital (deficiency) at beginning of the year	(8,819)	(69,912)
Working capital (deficiency) at end of the year	41,501	(8,819)

STATEMENT OF ACCOUNTING POLICIES

Incorporation

The Company was established in 1952 under the Atomic Energy Control Act and the Canada Corporations Act (continued under the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

Summary of accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis.

Foreign currency translation

Monetary assets and liabilities in foreign currencies are translated into Canadian dollars at rates in effect at year end. Deferred revenue and costs on contracts in progress in foreign currencies are translated at historical rates on a monthly basis. Gains and losses resulting from foreign currency transactions and the translation of balances are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water inventory is valued at the lower of average cost less related parliamentary appropriations and net realizable value. Heavy water inventory is classified as non-current when it is not expected to be sold within the next year.

Investment

The investment as described in Note 5 is recorded at cost and amortized on a straight-line basis over its life.

Property, plant and equipment

Research and development plant and equipment is recorded at cost and expensed in the year of acquisition.

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF ACCOUNTING POLICIES—Concluded

Other property, plant and equipment is recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years
Prototype reactors	— 20 to 30 years

Revenue recognition

Revenue from major nuclear contracts is accounted for by the percentage of completion method. This method is applied on a conservative basis to recognize the absence of certainty on these long-term contracts. Full provision has been made for all estimated losses to completion of major contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the Company as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge loan principal which is recognized as an increase in contributed capital.

The Government of Canada also provides loan financing for the acquisition of certain assets.

Pension plan

Employees of the Company are considered as employees under the Public Service Superannuation Act administered by the Government of Canada. The Company's contributions to the cost of the plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amount to \$15.8 million (1982—\$13.4 million), represent the total pension obligations of the Company and are recognized on a current basis.

Employee termination benefits

Employees of the Company are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is based on actuarial estimates and is recognized as benefits accrue to the employees.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

1. Accounting policies

The summary of accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1983	1982
	(in thousands of dollars)	
Nuclear research and development—Operating	154,197	132,393
—Capital	15,680	13,388
Prototype reactor operations	12,654	11,366
Heavy water—Production	118,300	112,949
—Loan payments—Principal	7,104	4,605
—Interest	4,196	4,695
—La Prade plant maintenance	3,061	4,539
	<u>315,192</u>	<u>283,935</u>

The Government of Canada provided \$7.7 million (1982—\$3.2 million) loan financing for the acquisition of property, plant and equipment during the year.

3. Inventories

	1983	1982
	(in thousands of dollars)	
Current		
Radiation equipment and materials	36,992	34,840
Maintenance and general supplies	12,908	21,024
Heavy water	19,211	7,252
	<u>69,111</u>	<u>63,116</u>
Non-current		
Heavy water	320,160	217,232
Less accumulated parliamentary appropriations	296,249	177,949
	<u>23,911</u>	<u>39,283</u>

The above accumulated parliamentary appropriations are repayable, together with interest thereon, to the extent of future sales revenue. At March 31, 1983 no contracts had been finalized for the sale of government funded heavy water.

4. Long-term receivables

	1983	1982
	(in thousands of dollars)	
Notes receivable		
Due from provincial utilities to finance nuclear facilities at interest rates varying from 7.795% to 10%. Notes totalling \$173 million mature through 1992. Notes totalling \$350 million have a 25 year amortization from April 1, 1983. Other notes totalling \$151 million will be replaced at the in-service date of the facility by a note having a 25 year amortization from that date. Refer to Note 7 for related debt	673,879	685,369
Lease/sale options		
Due from foreign governments and companies at interest rates ranging from 7% to 10.5% with terms of up to 14 years	76,641	114,644
Mortgages receivable and other	5,715	7,301
	<u>756,235</u>	<u>807,314</u>
Current portion	14,816	37,165
	<u>741,419</u>	<u>770,149</u>

5. Investment

Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of the Pickering 'A' nuclear generating station, with ownership of these Units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments represent in a broad sense the net operational advantage of having the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2. Amortization for each year amounts to \$4.8 million.

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1983—Continued

6. Property, plant and equipment

	1983			1982	
	Cost	Parliamentary Appropriations	Accumulated Depreciation	Net	Net
	(in thousands of dollars)				
Commercial					
Land.....	1,232	257		975	975
Buildings.....	18,698	3,746	10,557	4,395	4,996
Machinery and equipment.....	33,861	7,294	11,225	15,342	11,660
Heavy water plants.....	802,881	765,519	37,362		
Construction in progress.....	30,456			30,456	9,321
	887,128	776,816	59,144	51,168	26,952
Research and development					
Land.....	8,805	8,805			
Buildings.....	63,007	56,945	1,987	4,075	4,027
Research reactors and equipment.....	217,163	198,756	18,353	54	42
Construction in progress.....	32,658	32,658			
	321,633	297,164	20,340	4,129	4,069
Prototype reactors					
Gentilly-1.....	88,795	88,795			
Douglas Point.....	81,762	7,056	21,262	53,444	59,481
	170,557	95,851	21,262	53,444	59,481
	1,379,318	1,169,831	100,746	108,741	90,502

The amounts reported as parliamentary appropriations reflect expenditures for property, plant and equipment funded by the Government.

Depreciation for the year ended March 31, 1983 amounted to \$9.2 million (1982—\$5.7 million).

7. Long-term debt

	1983	1982
	(in thousands of dollars)	
Loans from Canada		
To finance provincial utility nuclear facilities at interest rates varying from 6.687% to 10%. Notes totalling \$172 million mature through 1992. Notes totalling \$350 million have a 25 year amortization from April 1, 1983. Other notes totalling \$151 million will be replaced at the in-service date of the facility by a note having a 25 year amortization from that date. Refer to Note 4 for related receivables.....	672,726	684,291
To finance leased heavy water and other assets, maturing through 2003, bearing interest rates from 3.5% to 16.125%.....	99,953	105,582
Heavy water plant loans		
To finance the purchase of the Port Hawkesbury and Glace Bay heavy water plants with terms of 10 and 20 years.....	51,967	58,626
Provision for employee termination benefits and other.....	24,934	20,740
	849,580	869,239
	24,262	33,785
Current portion	825,318	835,454

Payments required over the succeeding years are as follows (\$ millions): 1985—\$31.0; 1986—\$33.0; 1987—\$26.0; 1988—\$92.9; and subsequent to 1988—\$642.4.

8. Segmented information

The operations of the Company are reported in the Statement of Income in three segments: commercial operations; nuclear research and development; and prototype reactor operations.

Commercial operations consist of:

Nuclear power engineering and design, project management, operating plant support services, heavy water production and marketing; manufacturing and marketing of medical and industrial radiation equipment and radioisotopes; and investments.

Nuclear research and development consists of:

Basic and applied nuclear research and development and contract research and development services.

Prototype reactor operations consist of:

Gentilly-1 and Douglas Point prototype nuclear stations.

	1983	1982
	(in thousands of dollars)	
Assets		
Commercial operations		
Nuclear supply and services.....	253,746	297,211
Radiation equipment and isotopes.....	93,026	67,506
Investments.....	259,154	205,926
Long-term receivables from utilities.....	661,476	673,879
	1,267,402	1,244,522
Nuclear research and development	27,633	26,983
Prototype reactors	53,444	59,481
	1,348,479	1,330,986
Capital expenditures		
Commercial operations		
Nuclear supply and services.....	873	2,432
Radiation equipment and isotopes.....	16,115	8,180
Other.....	58	99
	17,046	10,711
Nuclear research and development	19,593	18,044
Prototype reactors		24
	36,639	28,779

ATOMIC ENERGY OF CANADA LIMITED—Concluded

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1983—*Concluded*

9. Supplementary information

Elimination of deficit

A financial reorganization on April 1, 1980 provided for the elimination of the deficit in the amount of \$147 million against contributed capital.

Directors' and officers' remuneration

During the year the Board of Directors received aggregate remuneration as directors of \$47,100 (1982—\$52,800). The aggregate remuneration received by the executive officers of the Company amounted to \$1,217,478 (1982—\$955,167).

Sales agents' remuneration

During the year, remuneration and expenses paid to the following sales agents and representatives aggregated \$3.4 million (1982—\$0.8 million): Alex Can Ltd., Egypt; CGR Iran, Iran; Dynamotors Ltd., Mauritius; Eastronics Limited, Israel; A. Bruce Edwards, U.S.A.; ETS FA Kettaneh SA, Lebanon; Equipo Para Hospitales SA, Mexico; Gammaster, The Netherlands; Gebhart & Associates, Mexico; General Electric De Colombia SA, Colombia; General Electrica Espanola, Spain; General Machinery Company Ltda., Chile; International General Electric Co. (India) Limited, India; Kostas Karayannis, Greece; Korea General Trading Corp., Republic of Korea; Roberto L. Lannes, Uruguay; F. Mansilla & CIA SA, Guatemala; Marubeni Corporation, Japan; Nuclear Enterprises Ltd., England; B.C. Park, U.S.A.; Pharmedic Corporation, Philippines; Societa Lombarda Di Televisione SRL, Italy; Spring Port Taiwan Limited, Taiwan; Tamathe SRL, Argentina; United Development Incorporated, Israel; Walker Lab Equipment Corp., U.S.A.; Zelin Limited, Pakistan.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1982 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1982 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

RAYMOND, CHABOT, MARTIN, PARÉ & ASSOCIÉS

CLARKSON GORDON

Ottawa, Canada
January 12, 1983

STATEMENT OF ASSETS AND LIABILITIES

AS AT DECEMBER 31, 1982

(with comparative figures for 1981)

(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Deposits payable in foreign currencies			Capital paid up.....	5,000	5,000
U.S.A. dollars.....	259,438	165,605	Rest fund.....	25,000	25,000
Other currencies.....	4,427	6,562	Notes in circulation.....	12,718,781	11,635,604
	263,865	172,167	Deposits:		
Advances to members of the Canadian Payments Association.....	143,000	38,000	Government of Canada.....	81,016	384,194
Investments—At amortized values			Chartered banks.....	4,838,438	5,278,349
Treasury bills of Canada.....	2,426,499	5,245,872	Other deposits.....	162,585	189,861
Other securities issued or guaranteed by Canada maturing within three years.....	4,696,898	4,185,217		5,082,039	5,852,404
Other securities issued or guaranteed by Canada not maturing within three years.....	8,247,778	7,483,569	Liabilities payable in foreign currencies		
Other investments.....	1,240,867	2,633	Government of Canada.....	80,608	51,700
	16,612,042	16,917,291	Other.....	147	236
Bank premises				80,755	51,936
Land, buildings and equipment, at cost less accumulated depreciation.....	82,210	78,993	Bank of Canada cheques outstanding.....	1,506,187	1,061,312
Cheques drawn on other banks.....	1,635,404	1,627,744	Collections and payments in process of settlement		
Accrued interest on investments.....	387,644	315,285	Government of Canada (net).....		516,579
Collections and payments in process of settlement			Other.....		915
Government of Canada (net).....	283,778			5,145	5,187
Other assets.....	14,964	4,457	Other liabilities.....	19,422,907	19,153,937
	19,422,907	19,153,937	Other liabilities.....	5,145	5,187
				19,422,907	19,153,937

See accompanying notes to the financial statements.

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—Concluded

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1982
 (with comparative figures for 1981)
 (in thousands of dollars)

	1982	1981
Revenue		
Revenue from investments and other sources		
after deducting interest of \$5,129 (\$6,399 in 1981) paid on deposits	1,986,072	1,945,575
Expense		
Salaries ⁽¹⁾	42,857	35,837
Contributions to pension and insurance funds ⁽¹⁾	5,329	5,208
Other staff expenses ⁽²⁾	1,680	1,402
Directors' fees	98	83
Auditors' fees and expenses	297	259
Taxes—Municipal and business	6,100	5,618
Bank note costs	25,372	21,318
Data processing and computer costs	4,669	4,315
Maintenance of premises and equipment—Net ⁽³⁾	8,378	7,431
Printing of publications	591	542
Other printing and stationery	1,387	1,238
Postage and express	1,400	849
Telecommunications	1,348	1,144
Travel and staff transfers	1,405	1,464
Other expenses	970	668
	101,881	87,376
Depreciation on buildings and equipment	5,717	5,020
	107,598	92,396
Net revenue paid to Receiver General for Canada	1,878,474	1,853,179

See accompanying notes to the financial statements.

⁽¹⁾ Salaries, including overtime, and related contributions to pension and insurance funds for bank staff other than those engaged in building maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,015 in 1982 compared with 1,960 in 1981 but there was a significant shift over the period in the mix of employees towards higher skilled categories.

⁽²⁾ Includes cafeteria expenses, retirement allowances, educational training costs and medical expenses.

⁽³⁾ Includes all building maintenance costs (including staff costs) but net of rental income.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Significant Accounting Policies

The financial statements have been prepared within the framework of the accounting policies summarized below.

(a) Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act.

(b) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(c) Investments

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

(d) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end.

(e) Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

2. Contingent Liability

During 1982, the Bank agreed with the Bank for International Settlements to participate in an international initiative to provide short-term credit facilities to the Banco de Mexico and the Banco Central do Brasil. The Bank's potential liability under these agreements is limited to U.S.\$230,000,000 (Cdn \$282,624,000 at December 31, 1982 exchange rate) and would only be incurred if repayments due under these credit facilities were not met.

CANADA DEPOSIT INSURANCE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1982 and the statements of earnings and accumulated net earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 22, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Cash and cash equivalents (Note 3).....	132,613	82,715	Accounts payable.....	501	491
Premiums and other accounts receivable.....	1,285	4,925	Income taxes payable.....	20	4,011
Accrued interest.....	3,414	6,986	Deferred income taxes.....	1,798	2,381
Loans				2,319	6,883
Member institution (Note 4).....	50,000				
Quebec Deposit Insurance Board (Note 5).....		30,000			
Investments (Note 6).....	66,751	89,552			
Claims re insured deposits (Note 7).....	1,351	18,332			
Furniture, equipment and leasehold improvements.....	34	42			
	255,448	232,552			

DEPOSIT INSURANCE FUND

Premiums		
Balance, beginning of the year.....	167,318	147,550
Premiums for the year.....	14,575	19,768
Balance, end of the year.....	181,893	167,318
Accumulated net earnings.....	71,236	58,351
	253,129	225,669
	255,448	232,552

Approved by the Board:

ROBERT DE COSTER
Chairman

W. A. KENNETT
Director

CANADA DEPOSIT INSURANCE CORPORATION—Continued

STATEMENT OF EARNINGS AND
ACCUMULATED NET EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Interest income		
Treasury bills	14,105	13,615
Canada bonds	5,698	8,410
Loans	4,125	2,772
Mortgages	1,715	854
Other	260	669
	<u>25,903</u>	<u>26,320</u>
Expenses		
Inspection and other fees	514	406
Salaries and employee benefits	195	155
General, administrative and other	272	170
	<u>981</u>	<u>731</u>
Earnings before income taxes	<u>24,922</u>	<u>25,589</u>
Income taxes		
Current	12,620	12,651
Deferred	(583)	(286)
	<u>12,037</u>	<u>12,365</u>
Net earnings for the year	<u>12,885</u>	<u>13,224</u>
Accumulated net earnings, beginning of the year	<u>58,351</u>	<u>48,327</u>
Provision for loss—Astra Trust Company		(3,200)
Accumulated net earnings, end of the year	<u>71,236</u>	<u>58,351</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Source of funds		
Operations		
Net earnings for the year	12,885	13,224
Items not affecting funds		
Deferred income taxes	(583)	(286)
Net amortization of premiums and dis- counts	(139)	(190)
Depreciation and amortization	14	15
	<u>12,177</u>	<u>12,763</u>
Decrease in premiums and other accounts receivable	3,640	838
Decrease in accrued interest	3,572	
Repayment of loans—Astra Trust Company		8,400
Repayment of loan—Quebec Deposit Insur- ance Board	30,000	
Decrease in investment in Canada bonds	30,000	10,000
Recoveries re insured deposits	16,981	260
Increase in accounts payable	10	
Increase in income taxes payable		3,384
Premiums for the year	14,575	19,768
Realization of assets acquired from former member institutions	474	336
	<u>111,429</u>	<u>55,749</u>
Application of funds		
Increase in accrued interest		3,711
Loan to member institution	50,000	
Loans to Quebec Deposit Insurance Board		30,000
Mortgages acquired from Astra Trust Com- pany	7,534	5,725
Purchase of furniture and equipment	6	15
Decrease in accounts payable		491
Decrease in income taxes payable	3,991	
	<u>61,531</u>	<u>39,942</u>
Increase in cash and cash equivalents	<u>49,898</u>	<u>15,807</u>
Cash and cash equivalents, beginning of the year	<u>82,715</u>	<u>66,908</u>
Cash and cash equivalents, end of the year	<u>132,613</u>	<u>82,715</u>

CANADA DEPOSIT INSURANCE CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. Authority and objective

The Canada Deposit Insurance Corporation (CDIC) was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act) (R.S.C. 1970, c.C-3 as amended). The Corporation is, for all purposes of this Act, an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The Corporation's principal objective is to provide insurance on deposits with federal member institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies) up to \$20,000 per depositor per institution.

On January 19, 1983 a bill received first reading that would increase the deposit insurance limit to \$60,000 retroactive to January 17, 1983 and increase the Corporation's authority to borrow from the Consolidated Revenue Fund from \$500 million to \$1.5 billion.

2. Significant accounting policies

(a) Investments

Bonds, debentures and mortgages are recorded at cost. The cost of bonds and debentures is adjusted for the amortization of discounts and premiums.

(b) Claims re insured deposits

The Corporation's claims re insured deposits represent the total payments made by the Corporation for insured deposits less recoveries and provisions for losses. Provisions for losses are recorded in the year in which the eventual losses can be reasonably estimated. Such provisions are recorded as a direct charge against accumulated net earnings.

(c) Furniture, equipment and leasehold improvements

Furniture, equipment and leasehold improvements are reported at cost less accumulated depreciation and amortization. Depreciation on furniture and equipment is calculated at an annual rate of 20% using the declining balance method. Leasehold improvements are amortized on a straight line basis over the remaining terms of the leases up to a maximum of five years.

(d) Income taxes

Income taxes are accounted for on the tax allocation basis, which relates the provision for income taxes to the reported accounting income for the period. Timing differences between the income reported for accounting and for tax purposes are recorded as deferred income taxes and arise from the exclusion of qualifiable accrued interest from income for tax purposes and from claiming an investment reserve for tax purposes.

(e) Premiums

Premiums are assessed against member institutions based on insurable deposits held by those institutions on April 30 of each year. Premiums and premium rebates, representing refunds of premiums previously paid, are credited or charged directly to the Deposit Insurance Fund in accordance with section 18 of the Act.

3. Cash and cash equivalents

	1982	1981
	(in thousands of dollars)	
Cash	9	692
Short-term deposit		400
Treasury bills	132,604	81,623
	<u>132,613</u>	<u>82,715</u>

4. Loan to member institution

During the year, the Corporation advanced \$50 million to a member institution, in accordance with section 11(a) of the Act. This loan is repayable in full on or before April 30, 1983.

5. Loans to Quebec Deposit Insurance Board

In 1981, under section 33 of the Act, the Corporation entered into an agreement with the Quebec Deposit Insurance Board whereby the Corporation approved a line of credit of \$100 million to the Board. All funds advanced to the Quebec Deposit Insurance Board were guaranteed by the Province of Quebec and were repaid in full with interest on June 11, 1982.

6. Investments

	1982	1981
	(in thousands of dollars)	
Canada bonds		
1982		29,992
1983	32,287	32,183
1984	19,974	19,949
(Market value 1982—\$52,424 1981—\$78,017)	52,261	82,124
Acquired from former member institutions		
Canada bonds and other bonds and debentures	1,164	1,165
(Market value 1982—\$861 1981—\$636)		
Mortgages	13,326	6,263
	<u>14,490</u>	<u>7,428</u>
	<u>66,751</u>	<u>89,552</u>

The Corporation acquired these assets either as a result of subrogation to the Corporation of the rights and interests of depositors in respect of whom the Corporation paid claims for insured deposits, or in settlement of secured loans owed by a member institution to the Corporation.

7. Claims re insured deposits

	1982	1981
	(in thousands of dollars)	
Astra Trust Company, placed in liquidation in 1980		
Payments to date	21,613	21,532
Recoveries to date, including mortgages valued at \$7,534	17,062	
	4,551	21,532
Less provision for loss	3,200	3,200
	<u>1,351</u>	<u>18,332</u>
Commonwealth Trust Company, placed in liquidation in 1970		
Payments to date	5,433	5,433
Recoveries to date	4,993	4,993
	440	440
Less provision for loss	440	440
	<u>1,351</u>	<u>18,332</u>

Subsequent to year end the Corporation recovered a further \$632,159 in respect of the Astra Trust Company claim.

Certain claims were filed in 1980 against the Corporation with respect to non-member institutions which are alleged to be related to the operations of the Astra Trust Company. The Corporation is still of the opinion that it is not liable in this connection.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—*Concluded*

8. Contingency

On March 1, 1982, in accordance with section 11(a) of the Act, the Corporation entered into an agreement to guarantee loans made by a member institution to another member who has been encountering difficulties in meeting its liabilities as they become due. Any such loans outstanding at the end of five years are repayable in full at that time. As at December 31, 1982, total loans outstanding amounted to \$66 million. The potential loss, if any, which may result from this guarantee cannot be estimated at this time.

9. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, totalled \$118 billion as at April 30, 1982 (1981—\$109 billion), comprising deposits of \$109 billion in federal institutions and \$9 billion in provincial institutions.

10. Subsequent events

In January 1983, five member institutions were placed under the control of regulatory authorities.

The Corporation is providing funds to two of the members in the form of fully secured loans in order that their obligations to depositors can be met as they arise. At February 21, 1983, a total of \$19.5 million had been advanced.

In February 1983, in accordance with section 11(a) of the Act, the Corporation entered into an agreement to make loans and also to guarantee loans made by a member institution, to one of the five members which has been encountering difficulties in meeting its liabilities as they become due. Any such loans, both direct and under the guarantee, outstanding at the end of five years are repayable at that time. At February 21, 1983, \$135 million had been advanced by the Corporation, and loans outstanding under the guarantee amounted to \$63 million. The Corporation cannot estimate at this time its potential losses, if any, in respect of this agreement.

The Corporation borrowed \$140 million from the Consolidated Revenue Fund to finance the above advances.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

TO THE DIRECTORS

CANADA DEVELOPMENT INVESTMENT CORPORATION

We are not the auditors of Canada Development Investment Corporation. However, we have made an examination of the balance sheet of the corporation as at March 31, 1983 and the statements of loss and deficit and changes in financial position for the period from May 26, 1982, the date of incorporation, to March 31, 1983 similar in scope to the examination that we would have carried out in accordance with generally accepted auditing standards had we been appointed auditors of the corporation. Accordingly, our examination included such tests and other procedures as we considered necessary in the circumstances.

Based on our examination, we report that, although we have not been appointed auditors of the corporation, in our opinion, these financial statements present fairly the financial position of the corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the period from May 26, 1982 to March 31, 1983 in accordance with generally accepted accounting principles.

We further report that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.

Chartered Accountants

Toronto, Canada

May 30, 1983

BALANCE SHEET AS AT MARCH 31, 1983

(in thousands of dollars)

ASSETS	1983	LIABILITIES AND SHAREHOLDER'S DEFICIT	1983
Current assets		Current liabilities	
Cash and short-term investments.....	390	Payable to the Government of Canada (Note 6).....	500
Other.....	47	Accounts payable and accrued liabilities.....	492
Total current assets.....	437	Deferred revenue.....	104
Investments (Note 4).....	(780,042)	Total current liabilities.....	1,096
Property and equipment, at cost.....	18	SHAREHOLDER'S DEFICIT	
Less: accumulated depreciation.....	1	Capital stock (Note 5)	
	17	Authorized—Unlimited number of common shares	
		Issued and fully paid—101 common shares.....	1
		Contributed surplus (Note 5).....	922,007
		Deficit.....	(1,702,692)
		Total shareholder's deficit.....	(780,684)
	(779,588)		(779,588)

Commitments and contingencies (Notes 4 and 9)

See accompanying notes to financial statements.

On behalf of the Board:

MAURICE F. STRONG

Director

J. WILLIAM E. MINGO, Q.C.

Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

STATEMENT OF LOSS AND DEFICIT
PERIOD FROM MAY 26, 1982,
THE DATE OF INCORPORATION,
TO MARCH 31, 1983
(in thousands of dollars)

	1983
Equity in operating (income) loss of subsidiary companies	
Canadair	1,199,419
De Havilland	230,430
Eldorado	(35,643)
	1,394,206
Equity in financial expenses of subsidiary companies	
Canadair	215,477
De Havilland	35,642
Eldorado	27,757
	278,876
Equity in tax expenses (recovery) of subsidiary companies	
Canadair	26
De Havilland	(913)
Eldorado	3,886
	2,999
Total equity in net losses of subsidiaries	1,676,081
Other income and expenses (Note 7)	642
Net loss	1,676,723
Deficit, beginning of period (Note 4)	25,969
Deficit, end of period	1,702,692

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
PERIOD FROM MAY 26, 1982,
THE DATE OF INCORPORATION,
TO MARCH 31, 1983
(in thousands of dollars)

	1983
Funds used to support corporate operations	641
Additions to property and equipment	18
Total funds used and working capital deficiency at end of period	659

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. By Cabinet Orders-in-Council of the Government of Canada the corporation was made subject to the Financial Administration Act and the Government Companies Operation Act in consequence of which it is an agent of Her Majesty.

2. Basis of presentation

These financial statements have been prepared in accordance with generally accepted accounting principles as applicable to a going concern. These financial statements show that the corporation and its subsidiaries have a substantial shareholder's deficit and that there were substantial losses in the period. This raises questions about the corporation's ability to continue as a going concern. The corporation has received a cash distribution from its subsidiary, Eldorado Nuclear Limited (see Note 8). However, the future of the corporation's two other subsidiaries, Canadair Limited and The de Havilland Aircraft of Canada, Limited, will depend upon their ability to obtain adequate financing (see Note 4).

3. Significant accounting policies

A summary of the significant accounting policies is:

(a) Investments in non-consolidated subsidiaries

Investments in subsidiaries are accounted for on the equity basis. A consolidation of the corporation's financial statements and its subsidiaries has not been prepared as the corporation believes that the equity method provides a more informative presentation to the shareholder, in light of the diversity of the businesses carried out by the corporation's subsidiaries and the constraints imposed on the interchangeability of resources between the subsidiaries. The consolidated financial statements of each subsidiary are attached.

(b) Portfolio investments

The corporation's portfolio investments are accounted for on the cost basis, unless there has been a measurable impairment in value which is other than temporary, in which case the investment is written down to recognize the loss.

(c) Property and equipment

Property and equipment are recorded at cost less accumulated depreciation. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets.

4. Investments

Effective November 23, 1982, the Government of Canada's shareholdings in Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland"), Eldorado Nuclear Limited ("Eldorado") and Massey-Ferguson Limited ("Massey-Ferguson") were transferred to the corporation, to hold on behalf of Her Majesty in right of Canada, in consideration for 100 common shares of the corporation.

This transaction did not change the ultimate beneficial ownership of these interests by the Government of Canada and merely represented the transfer of responsibility for these investments to the corporation. Accordingly, this transaction has been accounted for at the cost to the Government of Canada of the original investments together with subsequent capital contributions and the Government's equity in undistributed earnings or losses since acquisition by the Government.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

The corporation's financial statements have been prepared as if the corporation had held these investments from the date of their acquisition by the Government. Canadair and Eldorado have fiscal years ending December 31, 1982; accordingly, the corporation's income statement reflects the corporation's share of the earnings and losses of Canadair and Eldorado for the year ending December 31, 1982. De Havilland has changed its fiscal period from May 31 to December 31; thus, the corporation's income statement reflects the corporation's share of the loss of de Havilland for the seven-month period ending December 31, 1982.

The resulting value of the investments is as follows:

	Original cost and capital contributions	Equity in earnings (Losses) Since acquisition by the Government			Investments
		Beginning balance	Current period	Ending balance	
		(in thousands of dollars)			
(a) Non-consolidated subsidiaries					
Canadair	246,619	7,516	(1,414,922)	(1,407,406)	(1,160,787)
De Havilland	240,793	22,299	(265,159)	(242,860)	(2,067)
Eldorado	308,247	(55,784)	4,000	(51,784)	256,463
		<u>(25,969)</u>	<u>(1,676,081)</u>	<u>(1,702,050)</u>	
(b) Portfolio investment Series D					
Preferred Shares of Massey-Ferguson	126,349				126,349
	922,008				(780,042)

The Government of Canada has guaranteed certain financial arrangements of Canadair and de Havilland with financial institutions. The Government has placed a maximum limit of \$1,350 million as to Canadair, and \$450 million as to de Havilland on these guarantees. On December 30, 1982, the Government of Canada contributed \$200 million to each of Canadair and de Havilland.

Forecast cash requirements indicate that, without additional financing arrangements, the total debt for which the subsidiaries expect to need Government guarantees will exceed the authorized limits of \$1,350 million and \$450 million in 1983 and 1984 respectively. Additional capital subscriptions or an increase in the guarantee limit, or both, will be necessary to provide Canadair and de Havilland with the working capital required to ensure that they will continue as a going concern, the basis on which their financial statements have been prepared.

The Government of Canada, through an item in supplementary estimates introduced in the Parliament of Canada on May 18, 1983, has requested Parliamentary authority for additional Government equity financing of \$240 million for Canadair and \$60 million for de Havilland.

The corporation believes that there is a possibility that the cost of its investment in Massey-Ferguson, as reflected in these financial statements, exceeds the value of that investment; however, the specific value of this investment is not reasonably estimable at this time.

5. Share capital and contributed surplus

Pursuant to the Canada Business Corporations Act, the directors have allocated \$1,001 to the stated share capital of the corporation as follows:

(a) Incorporation

One common share of the corporation was issued upon incorporation of the corporation for each consideration of \$1.

(b) Transfer of investments

One hundred common shares of the corporation were issued to the Government of Canada upon the transfer to the corpo-

ration of the Government's holdings in the shares of the non-consolidated subsidiaries and the portfolio investment. The directors of the corporation allocated \$1,000 in stated capital to these one hundred common shares issued.

Contributed surplus in the amount of \$922,007,000 is the allocation of the difference between the cost of the investments transferred from the Government of Canada and the \$1,000 allocated to the one hundred common shares issued.

6. Payable to the Government of Canada

A loan of \$500,000 was made to the corporation by the Minister of Finance out of the Consolidated Revenue Fund of the Government of Canada for working capital. The loan bears no interest and is repayable on January 10, 1984.

7. Related party transactions

The corporation received \$562,000 as management fees from subsidiaries during the period.

8. Subsequent events

On May 4, 1983, the preferred share capital of Eldorado Nuclear Limited was reduced by \$10,000,000 and that amount was distributed in cash to the corporation and has been added to working capital.

9. Lease commitments

Lease commitments under operating leases for office premises with terms of more than one year total \$2,211,000. The aggregate annual minimum lease payments under these arrangements are as follows:

	\$
1983 (9 months)	500,000
1984	667,000
1985	538,000
1986	408,000
1987	98,000
	<u>2,211,000</u>

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 1

CANADAIR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
CANADAIR LIMITED

We have examined the consolidated balance sheet of Canadair Limited as at December 31, 1982 and the consolidated statements of income and retained earnings (deficit) and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a consistent basis.

THORNE RIDDELL
Chartered Accountants

Montreal, Canada
May 18, 1983

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Current Assets			Current Liabilities		
Cash	5,497	3,012	Bank loans (Note 7)	10,575	322,087
Accounts receivable	43,045	65,516	Accounts payable and accrued liabilities	352,949	117,019
Contracts in process and inventories, less advances and progress billings (Notes 3 and 4)	127,651	1,031,619	Customer deposits	2,620	13,186
Prepaid expenses	5,040	3,322	Principal due within one year on long term debt	86,062	50,212
	181,233	1,103,469		452,206	502,504
Property, Plant and Equipment (Note 5)	118,353	110,401	Long Term Debt (Note 8)	975,605	601,160
Less: accumulated depreciation	60,174	54,600			
	58,179	55,801			
Other Assets			SHAREHOLDERS' EQUITY (DEFICIT)		
Note receivable, net of current portion	5,129		Capital Stock (Note 9)		
Deferred charges, net (Note 6)	22,483	(1,443)	251,700 Preferred shares, Class B	25,170	25,170
	27,612	(1,443)	3,102,206 Common shares, Class A	17,244	17,244
				42,414	42,414
			Contributed Surplus (Note 2)	200,000	
			Excess of Appraised Value of Land Over Cost (Note 5)	10,760	10,788
			Retained Earnings (Deficit)	(1,413,961)	961
				(1,160,787)	54,163
	267,024	1,157,827		267,024	1,157,827

Contingencies (Note 2)

Approved on behalf of the Board:

L. LEVOIE
Director

FREDERICK R. KEARNS
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 1—Continued

CANADAIR LIMITED—Continued

CONSOLIDATED STATEMENT OF INCOME AND
RETAINED EARNINGS (DEFICIT)
YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Sales.....	429,379	285,662
Expenses (Note 3)		
Cost of sales.....	500,971	273,991
Selling, general and administrative.....	57,311	3,363
Research and development.....	16,189	1,800
Interest and other financing (Note 12).....	215,477	3,430
	789,948	282,584
Income (loss) before unusual items and income taxes.....	(360,569)	3,078
Unusual items relating to Challenger program (Note 3).....	(1,054,327)	
Income (loss) before income taxes.....	(1,414,896)	3,078
Income taxes (Note 11).....	26	43
Net Income (Loss) for the Year.....	(1,414,922)	3,035
Retained Earnings (Deficit) at Beginning of Year.....	961	(2,074)
Retained Earnings (Deficit) at End of Year.....	(1,413,961)	961

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Working Capital derived from Operations		
Net income.....		3,035
Items not involving working capital		
Depreciation.....		5,084
Amortization of deferred charges.....		570
		8,689
Long term debt, net of discount and expenses of \$22 million (1981—\$3 million).....	620,087	434,025
Contributed surplus.....	200,000	
	820,087	442,714
Working Capital Applied to Operations		
Loss.....	1,414,922	
Items not involving working capital		
Depreciation.....	(6,126)	
Amortization of deferred charges.....	(11,981)	
	1,396,815	
Additions to property, plant and equipment.....	8,532	6,326
Reduction of long term debt.....	255,086	51,886
Note receivable.....	5,129	
Increase (decrease) in deferred charges.....	26,463	(2,462)
	1,692,025	55,750
Increase (Decrease) in Working Capital.....	(871,938)	386,964
Working Capital at Beginning of Year.....	600,965	214,001
Working Capital (Deficiency) at end of year.....	(270,973)	600,965

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1982

1. Summary of Significant Accounting Policies

(a) Basis of presentation and consolidation

The financial statements have been prepared in accordance with generally accepted accounting principles applicable to a company as a going concern. The company's ability to continue as a going concern will depend upon obtaining additional financing (see Note 2).

The consolidated balance sheet and consolidated statements of income and retained earnings (deficit) and changes in financial position include the assets and liabilities, results of operations and changes in financial position of the wholly-owned subsidiaries, Canadair Services Limited, Canadair Inc. and Challenger Aviation Service GmbH.

(b) Accounting for long term contracts and programs

In accordance with industry practice, work in process under long term government contracts and commercial contracts and programs is classified as a current asset on the balance sheet even though a substantial portion is not expected to be realized within one year.

Government contracts in process are stated at costs incurred (including general and administrative expenses), plus estimated earnings on such costs, less advances and progress billings. Sales and earnings are recognized primarily using the percentage-of-completion method, whereby sales are recorded as costs are incurred, and include that proportion of estimated earnings at contract completion that costs incurred to date bear to estimated costs at contract completion.

Commercial contracts and programs in process, including aircraft programs, are accounted for primarily under the program method of accounting and are stated at actual production costs incurred (including factory overhead and in certain circumstances, general and administrative expenses) less advances and progress billings. The allocation of costs to cost of sales for delivered units is based upon the estimated gross profit margin of the units expected to be produced conservatively estimated. Sales and earnings are recognized as units are delivered.

Under long term contracts and programs, the company does not recognize earnings until such time as sufficient production has been accomplished to minimize the risk in estimating total contract earnings. At such time, earnings are recorded as they have been earned to date. Estimated losses are recorded in full as soon as they are identified. Earnings and losses recorded in the current year may include the cumulative effect of adjustments to prior years' estimates.

Estimated earnings or losses on contracts and programs are determined from projected revenues and manufacturing costs taking into account factors such as expected sales, price levels, production costs and other variables which are beyond the company's control. Because these factors can not be measured with precision, the estimates are subject to periodic revisions. If future assessments indicate that any unamortized costs are not recoverable, the excess will be charged to earnings immediately.

Development costs which qualify for deferral are inventoried and amortized over the number of units to be produced. When the recovery of amounts deferred to future periods becomes uncertain, such costs are written off as a charge to earnings in the year.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX I—Continued

CANADAIR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1982—Continued

Title to work performed under certain contracts in process and to related inventories is vested in the customer in accordance with contract provisions.

Costs relating to claims by Canadair arising out of contractual disputes are included in contracts in process when management is of the opinion that the amount of such costs does not exceed the net realizable value of the claims. Losses on claims are recorded in full as soon as they are identified.

(c) Foreign currency translation

Foreign currency assets and liabilities, including those of foreign subsidiaries are translated into Canadian dollars in accordance with the temporal method. Under this method, monetary assets and liabilities are translated at the year-end rate; non-monetary assets and liabilities are translated at rates in effect on the dates of the transactions.

Exchange variances resulting from the translation of term bank loans and other long term debt are deferred and amortized over the life of the debt.

(d) Forward exchange contracts

Forward exchange contracts entered into by the company are intended to hedge foreign currency transactions; the effect of a change in exchange rates is

- (i) included in the determination of net income for the period in which the change occurs, if the life of the contract expires in the current or following fiscal period; or
- (ii) amortized over the life of the contract, if the life of the contract extends beyond the end of the following fiscal period.

The discount or premium on these contracts is amortized over the life of the contracts.

(e) Inventories

Inventories of commercial products, materials and spare parts are stated at the lower of average cost or net realizable value.

(f) Property, plant and equipment

Buildings, machinery and equipment are stated at cost. Land is stated at the 1974 appraised value net of disposals.

Depreciation is provided principally on a declining balance basis. The depreciation rates for buildings vary from 4% to 10% and for machinery and equipment from 20% to 30%. The depreciation of certain machinery is based on usage over the estimated life of these assets.

The excess of appraised value of land over cost is reduced proportionately when land is sold.

(g) Unamortized discount and expenses on long term debt

Discount and expenses on long term debt are amortized on a straight-line basis over the life of the debt and included in interest and other financing expenses.

(h) Pension costs

Current service costs are charged to costs incurred as they accrue and are funded as necessary following the most recent actuarial review of the plans. Past service costs are charged to costs incurred over varying periods, as they are funded.

2. Government Guarantees and Financing Requirements

The Government of Canada has the authority to guarantee certain financial arrangements of the company with financial institutions to a maximum of \$1,350 million. On December 30, 1982, the Government of Canada contributed \$200 million to the company's equity account.

The company's forecast cash requirements indicate that, without additional financing arrangements, the total debt for which the company expects to need Government guarantees will exceed the authorized limit of \$1,350 million in 1983. Additional capital subscriptions or an increase in the guarantee limit, or both, will be necessary to provide the company with the working capital required to ensure that the company will continue as a going concern, the basis on which these financial statements have been prepared.

The Government of Canada, through an item in supplementary estimates introduced in the Parliament of Canada on May 18, 1983, has requested Parliamentary authority for additional Government equity financing of \$240 million for the company.

3. Challenger Program—Commercial Production and Unusual Items

The Challenger 600 program commenced in late 1976 with first flight in November 1978 and type certification in November 1980. Modifications developed through the certification process were incorporated in the aircraft in production during 1981. As a result of continual review and monitoring of production throughout 1982, management has determined that the program development process was completed by December 31, 1981 and that commercial production commenced in 1982. Type certification of the Challenger 601 was received in March 1983. At December 31, 1982, 67 aircraft had been delivered under the program.

Prior to 1982, costs such as development, finance, marketing, product support and general and administrative expenses had been included as part of contracts in process inventory as the management of the company believed at the time that all such inventoried costs would be recovered in the future. Concurrently with the commencement of commercial production, the company ceased charging these costs to contracts in process inventory and such costs incurred since January 1, 1982, have been expensed in the year. Before the commencement of commercial production, the cost of each aircraft delivered was removed from contracts in process and charged to cost of sales in an amount which equalled the selling price of the aircraft delivered.

Management no longer believes that there is reasonable assurance that the inventoried costs discussed in the preceding paragraph will be recovered from future sales. Thus, these costs have been written off to 1982 earnings as unusual items. Unusual items written off in the amount of \$1,054.3 million also include estimated excess early production cost, development costs incurred in 1982 for the Challenger 601, provisions for claims, surplus and obsolete materials and other related estimated losses, aggregating \$361.2 million.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 1—Continued

CANADAIR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1982—Continued

4. Contracts in Process and Inventories

	1982	1981
	(in thousands of dollars)	
Finished goods including aircraft, less advances and progress billings of \$19.1 million (1981—nil).....	68,553	5,820
Government contracts in process.....	1,749	5,461
Commercial programs and contracts in process, less advances and progress billings of \$180.9 million (1981—\$201.4 million).....	44,446	1,008,766
Inventories of commercial products, materials and spare parts.....	12,903	11,572
	<u>127,651</u>	<u>1,031,619</u>

5. Property, Plant and Equipment

	1982	1981	
	Assets	Accumulated depreciation	Net book value
	(in thousands of dollars)		
Buildings, at cost.....	44,554	17,950	26,604
Machinery and equipment, at cost.....	61,731	42,224	19,507
	<u>106,285</u>	<u>60,174</u>	<u>46,111</u>
Land, at 1974 appraised value, net of disposals.....	12,068		12,068
	<u>118,353</u>	<u>60,174</u>	<u>58,179</u>
			<u>55,801</u>

6. Deferred Charges

	1982	1981
	(in thousands of dollars)	
Unamortized expenses and unamortized foreign exchange variance on long term debt.....	18,280	(264)
Unamortized foreign exchange variance and unamortized discount (premium) on forward exchange contracts.....	4,203	(1,179)
	<u>22,483</u>	<u>(1,443)</u>

7. Bank Loans

Bank loans (including long term bank loans—Note 8) are secured up to a maximum of \$400 million by trust deeds providing a first fixed charge over land, buildings, machinery and equipment and a floating charge over all other assets of the company.

8. Long Term Debt

	1982	1981
	(in thousands of dollars)	
Term bank loan due May 8, 1982 with interest at U.S. base rate in Canada plus ¾% (Note 7).....		47,436
Unsecured notes due June 15, 1983 with interest at 8½% (U.S. \$70 million).....	86,058	83,013
Unsecured term loan due October 4, 1984 with interest at 9¼% (U.S. \$30 million) ..	36,882	35,577

Term bank loan due January 14, 1985 with interest at one year LIBOR plus ¾% renewed annually and annual payments of principal of U.S. \$1.25 million (U.S. \$22.5 million) (Note 7).....	27,662	28,165
Unsecured term loan due August 22, 1985 with interest at 9¼% (U.S. \$10 million) ..	12,294	11,859
Term bank loan due May 7, 1986 with interest at LIBOR plus ½% (U.S. \$187.5 million) (Note 7).....	230,513	222,356
Unsecured term loan due December 1, 1986 with interest at LIBOR plus ¾% (U.S. \$75 million).....	92,205	88,942
Unsecured term notes due March 15, 1987 with interest at 15½%, callable after March 15, 1985 at 101% of principal amount; 100½% after March 15, 1986 (U.S. \$150 million).....	184,410	
Unsecured notes due June 1, 1987 with interest at 16¾% (U.S. \$50 million)	61,470	
Term bank loan due November 11, 1988 with interest at LIBOR plus ¾% or U.S. prime rate, revolving to November 11, 1986, with payments equal to 25% of the outstanding balance commencing from May 11, 1987 and continuing semi-annually until maturity (U.S. \$50 million) (Note 7).....	61,470	118,590
Unsecured syndicated term loan due March 6, 1989 with interest at LIBOR plus ¾% or U.S. prime rate to March 12, 1985 and LIBOR plus ½% or U.S. prime rate plus 1/8% thereafter, revolving to March 6, 1987, with payments equal to 25% of the outstanding balance commencing from September 6, 1987 and continuing semi-annually until maturity (U.S. \$100 million).....	122,940	
Unsecured notes due November 15, 1989 with interest at 12½%, callable at a maximum of 105% of principal amount (U.S. \$175 million).....	215,145	
Unsecured term loans due March 22, 1992 with interest at prime rate less ¾%, revolving until March 22, 1987, with payments equal to 5% of the outstanding balance commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity.....	20,000	
Unsecured discounted note due April 26, 1992 with interest at 8½% (U.S. \$30 million).....	36,882	
Mortgage loan due January 1, 1994 with interest at 7¼% to January 1, 1989 and 7¼% thereafter with semi-annual payments commencing January 1, 1987 (U.S. \$6 million).....	7,376	7,115
Other.....	8,101	8,569
Less: unamortized discount on issuance of long term debt.....	(11,741)	(250)
Total long term debt.....	1,191,667	651,372
Less: funds held on deposit at December 31, 1982 obtained from contributed surplus, to be used for reduction of long term debt prior to January 26, 1983.....	(130,000)	
	<u>1,061,667</u>	<u>651,372</u>
Less: principal included in current liabilities.....	(86,062)	(50,212)
	<u>975,605</u>	<u>601,160</u>

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 1—Concluded

CANADAIR LIMITED—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1982—Concluded

Estimated repayments on long term debt are as follows:

	(in thousands of dollars)
1983	86,062
1984	38,724
1985	12,945
1986	322,954
1987	338,160

9. Capital Stock

The authorized capital consists of Class A common shares and Class B redeemable preferred shares with a non-cumulative dividend entitlement of 4¼% of their paid-up value. The Class B shares are convertible into Class A shares at the rate of three Class A shares for one Class B share. There is no limitation on the number of shares which can be issued.

10. Lease Commitments

Future lease commitments under operating leases with terms of more than one year are as follows:

	(in thousands of dollars)
1983	17,601
1984	12,269
1985	3,775
1986	888
1987	650
Thereafter to 2012	14,401
	<u>49,584</u>

11. Income Taxes

As at December 31, 1982, the company has a tax loss carried forward of \$1,131 million available to offset taxable income for taxation years through 1987.

In addition, the company has unclaimed capital costs of depreciable assets for tax purposes of \$112 million in excess of book value and additional expenses unclaimed for tax purposes of \$250 million available for use in future years in determining taxable income.

The potential future benefit of these items is not recorded in the accounts.

12. Interest and Other Financing Expenses

Interest and other financing expenses consist of the following:

	1982	1981
	(in thousands of dollars)	
Interest on long term debt (including amortization of discount on issuance of long term debt)	147,673	
Interest on other debt	44,303	3,430
Foreign exchange	23,501	
	<u>215,477</u>	<u>3,430</u>

In 1981, substantially all such costs aggregating \$141.6 million were charged initially to contracts in process and inventories of the Challenger program, to be recorded as cost of sales as deliveries took place (Note 3).

13. Pension Plans

The company's pension plans cover most employees. Pension costs incurred in the year including the funding of liabilities resulting from plan amendments and actuarial reviews totalled \$1.5 million (1981—\$3 million).

14. Sales by Class of Business

Substantially all of the company's operations are in the aerospace industry. Sales are distributed as follows:

	1982	1981
	(in thousands of dollars)	
Aircraft	409,778	264,995
Surveillance systems	15,301	15,890
Other	4,300	4,777
	<u>429,379</u>	<u>285,662</u>

The company had export sales in 1982 of \$371.4 million (1981—\$233.7 million).

15. Related Party Transactions

As at December 31, 1982, the company was wholly-owned by the Government of Canada, and dependent on the Government for its financing requirements (Notes 2 and 16). Sales to the Government (including entities controlled by the Government) amounted to \$41.4 million in 1982 (1981—\$33.7 million). Amounts due from and owing to the Government at December 31, 1982 are \$6.8 million and \$15.5 million, respectively (1981—\$39.7 million and \$14.8 million, respectively). Related party sales during the year were made on the same terms and conditions as similar sales with unrelated parties.

On March 7, 1983 with effect from November 23, 1982, the ownership of all outstanding shares of the company was transferred from the Government of Canada to Canada Development Investment Corporation, a Crown corporation.

16. Government Assistance

During the year, the company received from the Government of Canada \$38.6 million under established Government programs to finance two contracts in process and the acquisition of equipment. Of this amount, \$33.6 million is repayable over the life of the related commercial contract as a royalty on each unit delivered and paid for. Of the remaining balance of \$5 million, 50% is repayable commencing in 1986 provided profits are realized on the related Government contract.

17. Comparative Figures

Certain 1981 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1982.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 2

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

We have examined the consolidated balance sheet of The de Havilland Aircraft of Canada, Limited as at December 31, 1982 and the consolidated statements of loss and deficit and of changes in financial position for the seven months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

DELOITTE HASKINS & SELLS

Chartered Accountants

May 19, 1983

CONSOLIDATED BALANCE SHEET

DECEMBER 31, 1982

(in thousands of dollars)

ASSETS	December 31, 1982		LIABILITIES	December 31, 1982	
	1982	May 31, 1982		1982	1982
Current Assets			Current Liabilities		
Cash and short-term deposits (Note 4)	910	966	Bank indebtedness	829	299,764
Accounts receivable (Note 5)	13,253	14,024	Accounts payable and accrued charges	87,424	104,409
Notes receivable	2,307	2,089	Deposits on sales contracts	17,436	22,764
Inventories (Note 6)	239,525	265,828	Deferred income taxes		845
Prepaid expenses	3,597	3,812		105,689	427,782
	259,592	286,719	Long-term debt (Note 8)	210,322	1,626
Property, plant and equipment (Note 7)	54,382	53,056	Deferred income taxes	30	220
Deferred charges (Note 3)		152,945		316,041	429,628
			CAPITAL DEFICIENCY		
			Share capital (Note 9)		
			Authorized		
			50,000 Class A shares without par value		
			10,000 Class B common shares without par value		
			Issued		
			32,000 Class A shares and 10,000 Class B common shares	306	306
			Contributed surplus (Note 10)	200,000	
			(Deficit) retained earnings	(202,373)	62,786
				(2,067)	63,092
	313,974	492,720		313,974	492,720

Contingencies (Notes 2 and 15)

Approved by the Board:

J. W. SANDFORD

Director

B. J. DANSON

Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 2—Continued

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—Continued

CONSOLIDATED STATEMENT OF LOSS AND DEFICIT
SEVEN MONTHS ENDED DECEMBER 31, 1982
(in thousands of dollars)

	December 31, 1982 (7 months)	May 31, 1982 (12 months)
Sales	151,588	450,455
Cost of sales and all other expenses except those shown below	179,782	369,831
Depreciation	2,346	2,906
	182,128	372,737
(Loss) Income before the undernoted items	(30,540)	77,718
Research and development costs not deferred	3,696	10,914
Deferred charges written off (Note 3)	196,473	
Interest (Income) Expense		
Interest income	(279)	(1,006)
Interest on long-term debt	12,637	
Other interest	23,005	65,592
	235,532	75,500
(Loss) Income before income taxes	(266,072)	2,218
Income taxes	(913)	220
(Loss) Net income	(265,159)	1,998
Retained earnings, beginning of period	62,786	60,788
(Deficit) Retained earnings, end of period	(202,373)	62,786

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
SEVEN MONTHS ENDED DECEMBER 31, 1982
(in thousands of dollars)

	December 31, 1982 (7 months)	May 31, 1982 (12 months)
Sources of working capital		
Operations		
Net income		1,998
Items not affecting working capital		
Amortization of deferred charges		15,736
Depreciation		2,906
Gain on sale of equipment		(9)
Deferred income taxes		(4)
		20,627
Contributed surplus (Note 10)	200,000	
Proceeds from sale of equipment	10	23
Increase in long-term debt	208,696	1,626
	408,706	22,276
Uses of working capital		
Operations		
Loss	265,159	
Items not affecting working capital		
Deferred charges written off (Note 3)	(196,473)	
Building and machinery written off (Note 7)	(5,347)	
Depreciation	(2,346)	
Gain on sale of equipment	10	
Deferred income taxes	190	
Amortization of deferred charges	(5,058)	
	56,135	
Increase in deferred charges	48,586	68,613
Additions to plant and equipment	9,019	33,210
	113,740	101,823
Increase (decrease) in working capital	294,966	(79,547)
Working capital deficiency, beginning of period	(141,063)	(61,516)
Working capital (deficiency), end of period	153,903	(141,063)

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 2—Continued

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—Continued

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

(All dollar amounts other than share data are stated in thousands)

1. Significant Accounting Policies

The consolidated financial statements, reflecting the change in the company's fiscal year end from May 31 to December 31, effective December 31, 1982 have been prepared in accordance with accounting principles generally accepted in Canada, and reflect the following significant policies:

Basis of consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, De Havilland Canada, Inc.

Inventories

Inventories are stated as follows:

Raw materials—At the lower of average cost and replacement cost.

Work in progress, finished aircraft and spare parts—At the lower of cost and net realizable value.

Goods in transit and sub-contract progress payments—At cost.

All inventories, net of customer progress payments and including that portion not expected to be realized within one year, are included in current assets.

Dash 7 production program

With respect to the Dash 7 production program, the cost of each aircraft sale and inventories of work in progress and finished aircraft is determined using the program average production cost method. The cost of sale for a particular aircraft delivered is computed at the percentage of the published selling price that the total of the estimated production costs for the entire aircraft program bears to the total estimated sales prices for the total program. This same method is used in establishing costs for inventory purposes for completed aircraft and those in process of manufacture.

Production costs greater than the estimated program average production costs are transferred to deferred charges (see deferred charges and Note 3).

Property, plant and equipment

Property, plant and equipment are stated at cost. When the cost of an individual asset exceeds \$1 million, interest is capitalized at the cost of corporate borrowings on deposits or progress payments made during the period of construction or purchase. Depreciation is provided for on a straight-line basis so as to amortize the cost of depreciable assets over their estimated useful lives.

Deferred charges—Dash 7

Production costs in excess of the estimated program average production costs are deferred. Excess production costs and deferred tooling costs are amortized over the estimated break-even number of aircraft.

Revenue recognition

- (a) Revenue from aircraft sales is recorded upon acceptance and payment in full for the aircraft by the customer.
- (b) The company undertakes some research and development under contract. Such contracts provide for the company to bill the customers as costs are incurred; such amounts are recorded as sales.

Translation of foreign currency

Foreign currencies in these financial statements are translated into Canadian dollars as follows:

- (a) Current assets and current liabilities, except for progress payments and deposits on sales contracts—At the rate of exchange prevailing at the balance sheet date.
- (b) Other assets and liabilities, sales, expenses, progress payments and deposits on sales contracts—At a rate approximating the rate of exchange prevailing on the dates of the transactions.

Pensions

The company has a number of retirement plans covering substantially all of its employees. Costs of these plans are charged to earnings and funded on the basis of actuarial calculations made every three years. Current service costs are charged to earnings on a current basis. Past service costs are being funded and charged to earnings over a period of 15 years from the dates such costs were established.

2. Government Guarantees and Financing Arrangements

The Government of Canada, the majority shareholder, has the authority to guarantee certain financial arrangements of the company with financial institutions to a maximum of \$450 million. On December 30, 1982 the Government of Canada contributed \$200 million to the company equity account.

The company forecast of cash requirements indicates that the limit of the guarantee of \$450 million will be exceeded in 1984 unless additional equity contributions or an increase in the guarantee limit, or both, are arranged by that time to ensure that the company will have sufficient working capital to continue as a going concern, the basis on which these financial statements were prepared.

The Government of Canada, through an item in supplementary estimates introduced in the Parliament of Canada on May 18, 1983, has requested parliamentary authority for additional government equity financing of \$60 million for the company.

3. Deferred Charges

During 1982, the generally unfavourable business climate caused a significant reduction in the demand for aircraft which the company believes may continue for some time.

In prior years, certain costs applicable to the Dash 7 and Dash 8 had been deferred based upon forecasts of sales and costs for many years into the future, taking into account such factors as expected sales volumes, prices, production costs, interest rates and exchange rates. All such factors are subject to variations and many are beyond the company's control. Due to the current economic and market conditions, the company believes that at this time these factors cannot be quantified with sufficient precision to project reasonably the long-term position of the Dash 7 and Dash 8 programs. Accordingly, there is no longer reasonable assurance that the deferred charges will be recovered; therefore, the unamortized balance of deferred charges at December 31, 1982 was written off.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 2—Continued

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—Continued

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Continued

	May 31, 1982	Addi- tions	Amortiz- ation	Write- off	Decem- ber 31, 1982
Dash 7					
Excess production costs.....	76,276	689	(4,498)	(72,467)	
Tooling.....	11,287		(560)	(10,727)	
Dash 8					
Development costs.....	50,147	28,272		(78,419)	
Tooling.....	15,235	19,625		(34,860)	
	<u>152,945</u>	<u>48,586</u>	<u>(5,058)</u>	<u>(196,473)</u>	

4. Cash and short-term deposits

Short-term deposits in the amount of \$795 (May 31, 1982—\$960) are assigned as security for amounts owing to a commercial bank by the company's customers and prospective customers.

5. Accounts receivable

	December 31, 1982	May 31, 1982
Trade.....	11,133	10,687
Interest on notes receivable.....	1,434	2,388
Interest on short-term deposits.....	10	14
Other.....	676	935
	<u>13,253</u>	<u>14,024</u>

6. Inventories

	December 31, 1982	May 31, 1982
Raw materials.....	69,060	82,995
Work in progress.....	99,904	126,992
Finished aircraft.....	57,536	34,045
Spare parts.....	23,245	29,504
Goods in transit.....	3,515	6,714
Sub-contract progress payments.....	343	361
	<u>253,603</u>	<u>280,611</u>
Customer progress payments.....	<u>(14,078)</u>	<u>(14,783)</u>
	<u>239,525</u>	<u>265,828</u>

Included in cost of sales, for the seven months ended December 31, 1982, is a write-down in the amount of \$3,500 which was made to reduce the carrying value of finished aircraft to estimated net realizable value.

7. Property, plant and equipment

	Cost	Accu- mulated depreciation	Net book value	Depre- ciation rates %
Buildings.....	43,773	9,325	34,448	4
Property improvements.....	3,003	718	2,285	4
Machinery and equipment.....	25,608	12,900	12,708	12-1/2-20
Transportation equipment.....	1,094	813	281	25
	<u>73,478</u>	<u>23,756</u>	<u>49,722</u>	
Land.....	10		10	
Construction in progress.....	3,323		3,323	
Deposits on equipment.....	1,327		1,327	
	<u>78,138</u>	<u>23,756</u>	<u>54,382</u>	

Included in cost of sales for the seven months ended December 31, 1982 is a write-down of building and machinery of \$5,347 due to the decline in aircraft production.

8. Long-term debt

Bank borrowings are available under an eighteen-month revolving term loan, extendable quarterly, bearing interest at the bank prime rate. At December 31, 1982, \$210,322 of the available loan had been utilized.

9. Share capital

Each Class A share is equivalent to each Class B common share in all respects, except that each Class A share is entitled to a non-cumulative preferential dividend of \$2 in any year in which dividends are paid. After payment of such a dividend, both classes of shares participate fully in other dividends.

10. Contributed surplus

On December 30, 1982 the Government of Canada, the majority shareholder, contributed \$200,000 to the company.

11. Export sales

Sales to foreign customers amounted to \$144,399 in the seven months ended December 31, 1982.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 2—Concluded

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—Concluded

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded

12. Income taxes

At December 31, 1982, losses carried forward for tax purposes aggregating \$112,387 are available for the reduction of future years' taxable income. These losses expire as follows:

1984.....	22,409
1985.....	22,711
1986.....	11,758
1987.....	55,509
	<u>112,387</u>

In addition, the company has recorded depreciation in excess of capital cost allowance claimed for tax purposes of approximately \$60,750, and has deferred research and development expenses of approximately \$100,580. These amounts are also available for reduction of future years' taxable income.

No recognition has been given in these financial statements to the potential tax savings which may result from the above items.

13. Pension plan

Based on the actuarial valuation as at December 31, 1980, the estimated present value of the unfunded past service costs not charged to earnings at December 31, 1982 amounts to \$27,146 of which \$22,834 was vested.

14. Commitments

(a) Lease commitments

Lease commitments under operating leases with terms of more than one year total \$5,418 and are payable as follows:

1983.....	1,532
1984.....	1,010
1985.....	1,021
1986.....	951
1987.....	904
	<u>5,418</u>

(b) Capital commitments

Capital expenditures committed but not expended as at December 31, 1982 amount to approximately \$3,140.

(c) Purchase commitments

The nature of the company's business requires that it make substantial purchase commitments in anticipation of production and sales of aircraft. At December 31, 1982 such commitments amount to approximately \$268,000.

Under an agreement for purchase and repurchase, the company has sold engines to a financial institution at cost with an obligation to repurchase the engines in the future. The company is charged interest on the total commitment.

	December 31, 1982	May 31, 1982
Repurchase commitment.....	12,056	23,592
Interest expense.....	1,604	6,600

15. Contingencies

(a) As indicated in Note 3, the ultimate results of the Dash 7 and Dash 8 programs cannot be determined at this time. If future program assessments indicate that future losses on the programs will arise, a provision will be made at that time.

(b) A significant reduction in the demand for aircraft has necessitated slow-downs and cut-backs in production. A number of suppliers with whom the company has contractual purchase commitments have filed claims for damages resulting from these revised production schedules. The company has made provision for costs expected to be incurred in settling these claims. However, because of the complexity of negotiations and the many variables involved, some of which depend on future events, the liability with respect to such suppliers' claims cannot be quantified with precision. The ultimate settlement with the suppliers could be greater or less than the amount provided and, therefore, adjustments to this provision may be required as additional information is received.

(c) Contingent liabilities arising from sales are \$96 million. Of this total, guarantee arrangements and conditional repurchase agreements amount to \$87 million and the balance of \$9 million represents obligations for promissory notes from customers sold to banks. The company has recourse to transaction-related assets for most of these contingent liabilities.

(d) The total amount of current and past government participation which is contingently repayable amounts to \$107,636. No provisions have been made in the accounts for this contingency as repayment is dependent on future profits, sales or profitability of various programs and future reinvestment in company research and development programs.

16. Related party transactions

The Government of Canada owns substantially all of the company's outstanding shares. During the seven-month period ending December 31, 1982, sales of products to various Federal agencies and departments and Crown corporations amounted to \$5,141 (year ended May 31, 1982—\$2,421).

In the seven months ended December 31, 1982 the company received \$2,684 (year ended May 31, 1982—\$7,197) under various Government of Canada assistance programs. The major grants were accounted for as follows:

	Decem- ber 31, 1982	May 31, 1982
Development—Included in sales.....	1,570	1,935
Assistance for capital purchases—Reduction in equipment costs net of repayments required.....	1,084	5,184

The company has accrued \$6,947 (May 31, 1982—\$6,416) for repayment of assistance received from the government.

17. Remuneration of directors and senior officers

For the seven months ended December 31, 1982 the remuneration of the directors and senior officers amounted to \$809 (year ended May 31, 1982—\$1,115).

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 3

ELDORADO NUCLEAR LIMITED

REPORT OF MANAGEMENT'S ACCOUNTABILITY

The accompanying financial statements and all information in the Annual Report are the responsibility of management and the Board of Directors of the Company. The financial statements were prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances.

Eldorado maintains internal accounting controls which are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that reliable financial information is produced. The Company has also established a "Code of Ethics" for employees to prevent conflicts of interest on the part of employees and to ensure that there is no unauthorized disclosure by employees of confidential information. The Company has established an internal auditing department, whose functions include reviewing the systems of control to ensure that they are adequate and functioning properly.

Annually, the financial statements are examined by the Company's external auditors. Their examination is made in accordance with generally accepted auditing standards and includes a review and evaluation of the Company's system of internal accounting controls and such tests and other procedures as they deem necessary to provide reasonable assurance as to the fairness of the financial statements.

The Board of Directors, through its Audit Committee consisting solely of outside directors, is responsible for reviewing and monitoring the Company's accounting and reporting practices. The Audit Committee meets with management and both the internal and external auditors to satisfy itself that their responsibilities are properly discharged. Both the internal and external auditors have free access to this Committee to discuss the results of their work and their opinions on the adequacy of the internal accounting controls and the quality of financial reporting.

AUDITOR'S REPORT

THE HONOURABLE JACK AUSTIN P.C., Q.C., SENATOR
MINISTER OF STATE

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1982 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements give a true and fair view of the financial position of the Company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

COOPERS & LYBRAND

Ottawa, Ontario
February 1, 1983

STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT DECEMBER 31
(in thousands of dollars)

	1982	1981	1980
Current assets			
Cash and short-term investments	148,791	3,717	
Accounts receivable	20,081	14,658	13,591
Income taxes receivable	25,434		
Mine concentrates on loan	1,572	5,038	9,052
Inventories	114,197	28,471	8,815
Supplies	9,800	10,390	15,295
Prepaid expenses	200	478	462
	320,075	62,752	47,215
Current liabilities			
Bank loans and advances			23,322
Accounts payable	55,585	32,162	23,850
Long-term debt due within one year	47,167	12,400	8,353
Provision for mine shutdown	32,937	51,491	
	135,689	96,053	55,525
Working capital (deficiency)	184,386	(33,301)	(8,310)
Non-current assets			
Inventories		255,545	
Investment in joint venture	162,603	131,207	120,977
Mine concentrates on loan			10,950
Property and equipment	373,561	160,932	168,794
Deferred charges	6,525	5,150	6,552
Accounts receivable		1,267	2,533
Other assets	12,861	1,524	2,098
	555,550	555,625	311,904
Capital employed	739,936	522,324	303,594
Represented by:			
Long-term debt	458,630	265,923	204,990
Other liabilities	3,938	3,938	6,286
Provision for reclamation	20,905		
Deferred taxes			10,708
	483,473	269,861	221,984
Shareholder's equity			
Share capital	306,586	306,586	6,586
Retained earnings (deficit)	(50,123)	(54,123)	75,024
	256,463	252,463	81,610
	739,936	522,324	303,594

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

Approved by the Board of Directors:

MARCEL BÉLANGER

N. M. EDIGER

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 3—Continued

ELDORADO NUCLEAR LIMITED—Continued

STATEMENT OF CONSOLIDATED EARNINGS
AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981	1980
Revenue			
Sales of products and services	88,818	71,888	91,116
Expenses			
Cost of products and services sold	58,588	77,632	68,019
Exploration	5,495	4,927	5,286
Research and development	2,780	2,683	2,904
Administration	6,281	5,608	5,149
Financing expense	27,757	15,621	6,856
Other income	(19,969)	(32,692)	(2,538)
Total expenses	80,932	73,779	85,676
Earnings (loss) before taxes and extraordinary items	7,886	(1,891)	5,440
Income taxes and mineral royalties	3,886	(362)	3,934
Earnings (loss) before extraordinary items, loss on shutdown of Beaverlodge operations	4,000	(1,529)	1,506
		127,618	
Net earnings (loss)	4,000	(129,147)	1,506
Retained earnings (deficit) at beginning of year	(54,123)	75,024	73,518
Retained earnings (deficit) at end of year ..	(50,123)	(54,123)	75,024

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

STATEMENT OF CHANGES IN CONSOLIDATED
FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981	1980
Source of working capital			
From operations:			
Earnings (loss) before extraordinary item	4,000	(1,529)	1,506
Items not affecting working capital:			
Depreciation and amortization	11,446	18,100	15,493
Reclamation	905		
Deferred taxes		(1,365)	1,864
Gain on disposition of non-current inventory	(12,036)		
	4,315	15,206	18,863
Non-current inventories exchanged for the 1982 acquisitions	214,227		
Non-current inventories reclassified as current	53,354		
Increase in long-term debt	268,845	168,062	55,776
Mine concentrates repaid and due within one year		10,044	8,819
Non-current receivables decrease (increase)	1,267	1,266	(2,533)
Issue of share capital		300,000	
	542,008	494,578	80,925
Use of working capital			
Decrease (increase) in other liabilities ..		2,348	(1,209)
Increase (decrease) in carrying value of mine concentrates on loan		(906)	9,091
Additions to property and equipment ..	111,132	74,732	49,483
Property and equipment acquired in the 1982 acquisitions	102,013		
Investment in joint venture	31,396	10,230	13,626
Repayment of long-term debt	28,971	94,729	25,527
Long-term debt due within one year	47,167	12,400	8,353
Extraordinary item: loss on shutdown of Beaverlodge operations		62,188	
Acquisition of non-current inventories ..		255,545	
Additions to deferred charges	3,642	8,303	2,740
	324,321	519,569	107,611
Increase (decrease) in working capital ..	217,687	(24,991)	(26,686)
Working capital (deficiency) at beginning of year	(33,301)	(8,310)	18,376
Working capital (deficiency) at end of year	184,386	(33,301)	(8,310)

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 3—Continued

ELDORADO NUCLEAR LIMITED—Continued

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited and its wholly-owned subsidiaries.

Inventories

Inventories of mine concentrates and refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at cost.

Property and Equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Investment in Joint Venture

The investment in joint venture, which consists of exploration, development and financing costs of the one-sixth interest in the Key Lake orebodies, is carried at cost until such time as a commercial level of production is achieved.

Depreciation

Mining buildings and equipment are depreciated according to the unit-of-production method. This method allocates the cost of these assets to each accounting period according to the portion of total estimated ore reserves recovered in that period.

Mobile mining equipment, refinery assets and other assets are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which ranges from 3 to 10 years.

Capitalization of Interest

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period until such time as a commercial level of production is achieved.

Mine Development and Preproduction Costs

Certain mine development and refinery costs associated with capacity additions are deferred until a commercial level of production is achieved. These costs are then amortized over 10 years in the case of refining assets, and according to the unit-of-production method in the case of mining assets. Other costs are charged to production as incurred.

Unamortized Financing Costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Provision for Reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are charged to operations according to the unit-of-production method.

Research and Development and Exploration Costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of Products and Services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and refinery conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign Exchange

Short-term investments, accounts receivable and accounts payable denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end; income and expenses at rates in effect at the time of the transaction; long-term debt at rates in effect when the debt was incurred. Gains or losses resulting from such translation practices are reflected in the statement of consolidated earnings and retained earnings.

Income Tax

The Company follows the tax allocation method of providing for income taxes. Taxable income may be different from reported earnings before taxes because certain items of income and expense are recorded in time periods different for tax purposes from those for financial reporting purposes. The difference between the taxes calculated as payable each year and those charged against earnings on the tax allocation method is accumulated and carried forward in the statement of consolidated financial position under the caption Deferred Taxes.

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 3—Continued

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act and the Government Companies Operations Act, and is wholly-owned by and is an agent of Her Majesty in Right of Canada.

The Company is primarily engaged in mineral exploration and the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

2. Accounting policies

A statement of significant accounting policies of the Company is provided in this statement.

3. The 1982 Acquisitions

On October 1, 1982 the Company acquired all of the outstanding shares of Gulf Minerals Canada Limited and Uranerz Canada Limited. These two companies were joint owners of the Rabbit Lake mining operation in northern Saskatchewan. In addition, Gulf was the owner of various undeveloped orebodies in the region.

Consideration given for the purchase of the two companies shares consisted of approximately 4.7 million kilograms of uranium mine concentrates.

These acquisitions are accounted for by the purchase method. The net non-current assets acquired, totalling \$102,013,030, consist of property and equipment of \$122,013,030 less a non-current liability of \$20,000,000. Working capital of \$85,616,562 was also acquired.

The value assigned to the property and equipment is the estimated fair value of such assets after reorganization and recovery of income taxes. No amounts were allocated to goodwill.

The results of the Rabbit Lake operations since the date of acquisition have been included in the Consolidated Financial Statements for 1982.

4. Provision for Mine Shutdown

The provision for the Beaverlodge mine shutdown was established in 1981 when the shutdown decision was taken. An extraordinary loss was recorded in that year to reflect this decision. Actual shutdown occurred during 1982. Accordingly, this provision represents the expected remaining cost of decommissioning and reclaiming the Beaverlodge mine.

5. Property and equipment

	1982	1981	1980
	(in thousands of dollars)		
Land	4,942	3,725	3,642
Buildings	72,042	15,875	69,731
Equipment	138,383	72,239	143,896
Construction in progress	210,800	96,582	33,711
Aircraft under capital lease		16,729	15,927
	426,167	205,150	266,907
Less accumulated depreciation	52,606	44,218	98,113
	373,561	160,932	168,794
Depreciation for year	10,491	15,269	13,191

6. Deferred charges

	1982	1981	1980
	(in thousands of dollars)		
Mine development			4,500
Refinery preproduction	1,485	1,773	2,052
Unamortized financing costs	5,040	3,377	
	6,525	5,150	6,552
Amortization for year	955	2,831	2,302

7. Other assets

The aircraft under capital lease, previously classified as property and equipment, has been reclassified under other assets, as it is currently held for sale. The aircraft has been valued at its estimated fair market value. The difference of approximately \$5.7 million has been charged to the provision for mine shutdown.

8. Long-term debt

	1982	1981	1980
	(in thousands of dollars)		
i) From Canada			
4½/16% notes due 1981			7,762
6½% note due 1982		10,062	10,062
5½% notes due 1983	5,082	5,082	5,082
6¾% notes due 1984	10,093	10,093	10,093
ii) Other			
Income debentures due 1983 at floating rate approximately one-half of prime lending rate	40,000	40,000	40,000
Promissory notes due 1985, at floating rate ¾% below prime lending rate		30,000	30,000
Capitalized lease expiring 1992, with floating monthly payments 2%-4% below prime lending rate	14,024	15,333	15,615
Notes due 1986, at 13¼% (\$U.S. 50 mln.)	59,428	59,428	
Loan due 1991, at 7% (100 mln.- Swiss francs)	56,763	56,763	
Notes due 1988, at interest rate to yield 9.19% (10.108 bln. Japanese yen)	51,562	51,562	
Loan due 1987-1992, at 8.8% (2 bln. Japanese yen)	10,556		
Notes due 1992, at 14.5% (\$U.S.-100 mln.)	125,108		
Loan due 1992, at an interest rate to yield 14.25% (\$U.S.-44.7 mln.)	55,371		
Bonds due 1992, at 8½% (10 bln. Japanese yen), with 10% of principal due in each of years 1987-1991	47,810		
Promissory note due 1984, at floating rate ¾% above 90-day Treasury Bill rate	30,000		
iii) Mine concentrates borrowed (UCAN)			94,729
Sub-total	505,797	278,323	213,343
Less: current portion of long-term debt listed above	47,167	12,400	8,353
Total	458,630	265,923	204,990

CANADA DEVELOPMENT INVESTMENT CORPORATION—Continued

APPENDIX 3—Continued

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982—Continued

(a) Foreign currency translation

If translated into Canadian dollars at year-end rates of exchange, long-term debt would increase by \$9,704,000 in 1982 (1981—\$12,445,000 and 1980-nil). This is not necessarily indicative of the amounts which will be repaid when the obligations are retired.

(b) Long-term debt payments

The long-term debt payments due in each of the next five years are as follows: 1983—\$47,167,000; 1984—\$42,243,000; 1985—\$2,200,000; 1986—\$61,678,000; 1987—\$8,136,000.

(c) Mine concentrates borrowed

Mine concentrates originally borrowed from Uranium Canada, Limited (UCAN) were repaid in 1981 as part of the transaction in which the entire Government of Canada uranium stockpile was transferred to the Company in exchange for the issuance of common and preferred shares.

9. Share capital

	1982	1981	1980
	(in thousands of dollars)		

Authorized:

An unlimited number of common shares of no par value
1,600,000 preferred shares
(1981—1,600,000 shares;
1980—nil)

Issued and fully paid:

Common—1,452,880 shares to Canada (1980—70,500 shares) ..	106,586	106,586	6,586
Preferred—1,600,000 shares to Canada (1980—nil)	200,000	200,000	
	306,586	306,586	6,586

The preferred shares have an assigned value of \$125 per share. No dividends are payable until March 31, 1986. At that date cumulative dividends, if declared, are payable at \$25 per share. At March 31, 1987 cumulative dividends, if declared, are payable at \$50 per share. Thereafter, the preferred shares bear a cumulative dividend rate of \$12.50.

10. Other income and expenses

	1982	1981	1980
	(in thousands of dollars)		
Income			
Interest on investments	7,945	714	465
Gain on disposition on non-current inventory	12,036		
Gain on settlement of UCAN con- centrate loan		31,581	5,763
Other non-operating items	2,231	723	999
Expenses			
New refinery site selection costs			(4,141)
Other non-operating items	(2,243)	(326)	(548)
	19,969	32,692	2,538

11. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties were as follows:

	1982	1981	1980
	(in thousands of dollars)		
Income taxes—Deferred		(1,365)	1,864
Mineral royalties	3,886	1,003	2,070
	3,886	(362)	3,934

The reconciliation between the statutory income tax rate and the Company's effective rate of income tax (before extraordinary item) and mineral royalties is as follows:

	Percentage of Pre-tax Earnings		
	1982	1981	1980
Statutory income tax (recovery) rate ..	51.8	(48.3)	48.3
Resource and depletion allowances	(56.2)	(110.5)	(33.2)
Adjusted income tax (recovery) rate ..	(4.4)	(158.8)	15.1
Inventory allowance	(53.6)	(22.1)	(9.5)
Research allowance			(3.7)
Non-deductibility of income debenture interest	21.4	104.5	27.4
Other	36.6	4.3	4.9
Effective income tax (recovery) rate ..		(72.1)	34.2
Mineral royalties	49.3	53.0	38.1
Net effective tax (recovery) rate	49.3	(19.1)	72.3

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues and consequently the effective rate can fluctuate drastically from year to year.

At December 31, 1982 the Company had unrecorded income tax debits of approximately \$85 million to be applied against future taxable earnings.

These debits arise from depreciation costs exceeding capital cost allowance claims and from expenditures on assets qualifying for an earned depletion tax deduction.

12. Sales contracts

At December 31, 1982 the Company had commitments for the delivery of 10,243,000 kilograms of uranium mine concentrates from 1983 to 1991.

13. Commitments and contingencies

- (a) The Company has entered into long-term leases on certain properties up to 1987 with annual rental payments averaging \$619,000.
- (b) The Company has defined benefit pension plans covering all of its regular full-time employees.

The pension funds are revaluated at least every three years by the consulting actuaries. Assets in the pension funds, which are administered by independent trustees, are essentially valued at book values. In the case of bonds, any premium or discount from par is amortized over the lifetime of the bond.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*APPENDIX 3—*Concluded*ELDORADO NUCLEAR LIMITED—*Concluded*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982—*Concluded*

The majority of the liabilities and funding requirements are determined by the consulting actuaries on the Entry Age Normal Cost method. Under this method, the normal cost to the Company is calculated as a level annual percentage of payroll which, when taken together with the members' required contributions and the assumed earnings rate thereon, would be sufficient to fund the expected benefits for each member. The assumed annual rate of return used in determining the actuarial present values of the majority of accumulated plan benefits is 5 percent.

The last actuarial valuations of the plans as of June 30, 1982 revealed that the plans had a total surplus of \$5,006,000 as of that date.

- (c) Through its wholly-owned subsidiary, the Company is a one-sixth partner in a joint venture that discovered and has commenced developing the orebodies near Key Lake, Saskatchewan. In accordance with the joint venture agreement, the subsidiary is obligated to meet its proportionate share of the commitments of the joint venture. At December 31, 1982, the subsidiary's share of the estimated cost to commence production is approximately \$32 million.
- (d) The Company is expanding its refining and conversion capacity. The capital cost of the program to be incurred from 1982 is projected at approximately \$99 million. The new plants are expected to be ready for commercial operation by late 1983 and early 1984.
- The Company has entered into contracts in connection with its expansion program and as at December 31, 1982 has outstanding commitments of approximately \$29 million.

- (e) In connection with its operation, the Company is the defendant in certain litigation. It is the opinion of management, based on legal counsel, that this will not result in any material liabilities to the Company.

14. Supplementary information

- (a) During 1982 the Company paid sales commissions to Marubeni Corporation, who have been retained as exclusive Japanese sales agents since 1960.
- (b) Interest costs of \$27.1 million paid in 1982 have been capitalized under property and equipment and investment in joint venture (1981—\$8.5 million; 1980—\$2.8 million). No deferred interest has been incurred or capitalized in 1982 under investment in joint venture (1981—\$2.1 million; 1980—\$10.2 million).
- (c) Certain account descriptions have been reclassified from prior years for comparative purposes.

15. Segmented information

(a) Industry segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales

Sales revenues of the Company are derived primarily from sales to foreign and domestic electric utilities as follows:

	1982	1981	1980
	(in thousands of dollars)		
Export sales	66,143	55,135	77,738
Domestic sales	22,675	16,753	13,378
Total sales	88,818	71,888	91,116

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE JACK AUSTIN, Q.C., P.C., SENATOR
MINISTER OF STATE FOR SOCIAL DEVELOPMENT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion this financial statement presents fairly the financial position of the Corporation as at March 31, 1983 in accordance with generally accepted accounting principles.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 6, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	LIABILITIES	1983
	\$		\$
Cash and short-term deposits	5,156,000	Accounts payable	5,127,000
Accounts receivable	315,000	Refundable deposits	400,000
Construction in progress (Note 3)	7,476,000		5,527,000
		SHAREHOLDERS' EQUITY	
		Capital stock (Note 4)	
		Contributed capital (Note 5)	7,420,000
	12,947,000		12,947,000

Approved by the Board:

K. G. BREAM
Director

L. C. STARCK
Director

CANADA HARBOUR PLACE CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and objectives

The Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operation Act, and is named as an agency Crown corporation in Schedule C of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a Schedule C Crown corporation, and one-third is held in right of Canada by the Responsible Minister with whom control of the corporation lies. The Corporation is exempt from income taxes.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose, it is to design and construct a facility at Canada Place (formerly Pier B-C) to include a cruise ship terminal and a Canadian host pavilion for Expo '86 suitable to be converted to a trade and convention centre. In addition, the Corporation has the authority to design, construct and manage other facilities such as a hotel or office complex. Furthermore, the Corporation is to manage and operate the facility at Canada Place, either by itself or with others, and organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo '86.

The total cost of the facility at Canada Place is estimated at approximately \$137 million of which the Government is expected to contribute about \$97 million.

2. Capitalization policies

All expenditures including those for acquisition, design, construction and administration will be capitalized until the facility is fully developed. Interest income is credited to construction in progress.

3. Construction in progress

	\$
Site purchase	3,654,000
Siteworks and substructure	236,000
Architects and consultants	2,006,000
Access	712,000
	<u>6,608,000</u>
Administration	
Salaries and benefits	351,000
Public affairs	198,000
Leasehold improvements, furniture and equipment	178,000
Professional fees	140,000
Rent	124,000
Travel and entertainment	68,000
General office	63,000
Insurance	37,000
	<u>1,159,000</u>
	<u>7,767,000</u>
Less: interest income	291,000
	<u><u>7,476,000</u></u>

4. Capital stock

Three shares are authorized, issued and fully paid for at \$1 per share.

5. Contributed capital

During the period, \$7.42 million was provided by Public Works Votes 55b and 55c for the expenditures of the Corporation.

6. Contractual commitments

Contractual commitments at March 31, 1983 for construction and related costs are approximately \$11 million. Subsequent to the year-end, additional contractual commitments of approximately \$6 million have been entered into.

7. Lease obligation

During the period, the Corporation entered into a five-year lease agreement for office space. The future minimum lease payments are as follows:

	\$
1984	169,000
1985	169,000
1986	169,000
1987	44,000
	<u><u>551,000</u></u>

8. Subsequent event

The Corporation has reached an agreement in principle with the Tokyu Corporation to negotiate a 99 year lease for air rights within which Tokyu can construct a hotel and office space. Tokyu has offered to pay \$30.1 million for these rights and certain segments of the Canada Place project essential for the construction and operation of the hotel and other space. Final agreements are expected to be concluded by September, 1983.

CANADA LANDS COMPANY LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 AND 1983
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY (MIRABEL) LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 AND 1983
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 AND 1983
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 AND 1983
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA MORTGAGE AND HOUSING CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the corporate account balance sheet of Canada Mortgage and Housing Corporation as at December 31, 1982 and the related statements of operations and reserve fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1982 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

In our opinion, proper books of account have been kept and, subject to the uncertainty as to authority referred to in Note 3(b), the transactions of the Corporation that have come under our notice have been within its statutory powers.

THOS. P. ABEL, F.C.A.
of the firm
Clarkson Gordon
CHARLES RONDEAU, C.A.
of the firm
Mallette, Benoit, Boulanger
Rondeau & Associés

Ottawa, February 17, 1983

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

STATEMENT C1

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Investments			Borrowings from the Government of Canada—		
Loans—Schedule I	8,937,527	8,996,387	Schedule IV (Note 4)	10,175,127	10,115,276
Investments under federal-provincial agree-			Cheques Issued in Excess of Funds on Deposit	125,126	153,501
ments—Schedule II	1,249,937	1,151,424	Accounts Payable and Accrued Liabilities		
Real estate—Schedule III (Note 2)	88,522	101,148	Temporary borrowings (Note 3(a))	170,487	
Agreements for sale and mortgages arising from			Due to the Receiver General for Canada	16,672	26,249
sales of real estate, including accrued interest.	80,305	84,462	Due under federal-provincial agreements	28,616	39,080
	10,356,291	10,333,421	Due to Funds administered	22,107	15,571
			Other	26,344	23,899
Cash and Short Term Deposits	73,796	41,044		264,226	104,799
Accounts Receivable			Deposits and Contractors' Holdbacks	737	2,946
Due from the Minister (Note 3(a))	198,448	18,589	Actuarial Obligation to the Pension Fund	15,689	17,958
Due under federal-provincial agreements	9,845	38,730	Deferred Income on Federal-Provincial Agree-		
Other	12,049	6,754	ments	43,294	40,564
	220,342	64,073	Deferred Profits on Sales of Real Estate	9,341	6,641
Deferred Income Taxes	11,104	11,615		10,633,540	10,441,685
Business Premises, Office Furniture and Equip-			CAPITAL		
ment			Authorized and fully paid by the Government of		
At cost	26,576	24,151	Canada	25,000	25,000
Less: accumulated depreciation	16,458	14,738	Reserve Fund—Statement C2 (Note 5)	25,000	5,000
	10,118	9,413		50,000	30,000
Other Assets	11,889	12,119			
	10,683,540	10,471,685		10,683,540	10,471,685

RAYMOND J. BOIVIN
Acting President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND
(in thousands of dollars)

STATEMENT C2

	Year ended December 31, 1982		Year ended December 31, 1981	
	Direct Financing Operations	Grants, Contributions and Subsidies	Direct Financing Operations	Grants, Contributions and Subsidies
Revenues				
Loans				
Interest earned	744,339		730,588	
Recovery of interest rate losses	51,514	51,514	49,299	49,299
Application fees on mortgage loans	1,603		3,742	
	797,456		783,629	
Interest charged by the Government of Canada	719,852	77,604	718,725	64,904
Forgiveness of loans		123,429		141,354
Federal-Provincial Agreements				
Interest earned	78,937		64,655	
Recovery of interest rate losses	329	329	342	342
Gain on disposal of land assembly projects	3,918		5,998	
	83,184		70,995	
Interest charged by the Government of Canada	64,037	19,147	55,481	15,514
Losses arising from agreements		146,758		76,398
Agreements for Sale and Mortgages				
Interest earned	8,248		8,263	
Interest charged by the Government of Canada	4,525	3,723	4,469	3,794
Real Estate				
Operating loss before interest charges		1,210		1,140
Interest charged by the Government of Canada		5,474		7,713
Gain on disposal of real estate	1,452		1,724	
Net loss on disposal of properties acquired on default		15,593		27,458
Interest on Short Term Deposits	14,417		22,733	
Other Income	3,234		2,858	
Grants, Direct Subsidies and Research		1,240,281		757,875
Margin on Financing Operations	119,577		111,527	
Expenses				
Administrative Expenses	158,597		139,400	
Provision for employees' pension plan—Unfunded obligation			2,186	
Recoveries—From the Minister	(48,009)	48,009	(27,491)	27,491
—From Funds administered	(37,267)		(18,714)	
—Other	(12,762)	60,559	(7,840)	87,541
Total charged to the Government of Canada—Schedule V		1,632,597		1,089,070
Income before Income Taxes		59,018		23,986
Income Taxes—Current	28,489		11,585	
—Deferred	511	29,000		11,585
Net Income transferred to Reserve Fund		30,018		12,401
Balance in Reserve Fund, beginning of year		5,000		5,000
		35,018		17,401
Deduct: excess over authorized amount transferred to the credit of the Receiver General for Canada		10,018		12,401
Balance in Reserve Fund, end of year (Note 5)		25,000		5,000

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

STATEMENT C3

	Year ended December 31, 1982		Year ended December 31, 1981	
	Direct Financing Operations	Grants, Contributions and Subsidies	Direct Financing Operations	Grants, Contributions and Subsidies
Cash Provided				
Operations:				
Interest earned	845,941		826,239	
Cash recovered from the Government of Canada		1,453,548		1,094,972
Gain on disposal of land assembly projects	3,918		5,998	
Other receipts	56,318		34,878	
	906,177		867,115	
Borrowings from the Government of Canada	430,513		563,000	
Temporary borrowings	170,487			
Loan repayments	370,774		374,159	
Real estate disposals (net)	10,654		55,479	
Increase in accrued interest on borrowings	1,257			
Decrease in accrued interest on loans	24,569		17,708	
Decrease in operating assets			40,513	
Decrease in agreements for sale and mortgages	4,157			
	1,918,588	1,453,548	1,917,974	1,094,972
Cash Applied				
Operations:				
Interest expense (less interest capitalized, 1982 — \$36,893, 1981 — \$29,289)	736,571		729,035	
Expenditures made on behalf of the Government of Canada (less depreciation, 1982 — \$1,973, 1981 — \$1,936)		1,630,624		1,087,134
Administrative payments (less depreciation, 1982 — \$1,724, 1981 — \$1,365)	108,868		112,730	
Income taxes	29,000		11,585	
	874,439		853,350	
Increase in investments under federal-provincial agreements	98,513		88,547	
Increase in operating assets	8,421			
Increase in due from the Minister	177,076	(177,076)	(7,838)	7,838
Decrease in operating liabilities and deferred income	37,025		20,882	
Increase in agreements for sale and mortgages			1,224	
Excess reserve transferred to the credit of the Receiver General for Canada	10,018		12,401	
Repayment of borrowings from the Government of Canada	371,919		531,416	
Loan advances	336,483		416,342	
Business premises, office furniture and equipment additions	2,425		1,650	
Reduction of unfunded obligation to employees' pension fund	2,269			
	1,918,588	1,453,548	1,917,974	1,094,972

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Canada Mortgage and Housing Corporation was constituted as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

- (i) Financing housing through the making of mortgage loans under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.
- (ii) Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the federal government. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main or Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of Appropriation Acts which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned. The Corporation seeks recovery through the year as payments and expenses are incurred.
- (iii) Establishing a framework of confidence for mortgage lending by private institutions, the chief instrument being the provision of mortgage insurance. This facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. To this end the Corporation administers on behalf of the Government of Canada certain Insurance and Guarantee Funds.

1. Significant Accounting Policies—Corporate Account

The Corporation follows generally accepted accounting policies or, in certain cases, accounting policies appropriate to the Corporation's activities and governing legislation. The principal accounting policies followed by the Corporation are:

(a) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

(b) Grants, Contributions and Subsidies

Grants, contributions and subsidies made on behalf of the Minister responsible for the Corporation and other Ministers of the Crown are recorded as recoverable when expenses are recognized.

(c) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded when the loans are initiated and recovered from the Minister. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate.

(d) Real Estate

Real estate funded by the Corporation is recorded at cost. Real estate acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of acquisition by default, together with acquisition expenditures

and any modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister. Profits on the sale of Corporation-funded real estate or real estate acquired without cost are recognized as income as payments are received.

(e) Depreciation

Depreciation of real estate acquired by foreclosure is recorded on a straight line basis over the balance of the term originally established for repayment of the loan.

Depreciation of real estate funded by the Corporation is recorded on a straight line basis over the term established for repayment of borrowings to finance construction or acquisition of the real estate.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at capital cost allowance rates in accordance with the provisions of the Income Tax Act, Canada.

(f) Federal-Provincial Agreements

Investments made under agreements with the provinces to encourage development of rental housing, land assembly, co-operative housing and rural and native housing are considered joint ventures. The underlying assets include agreements for sale, mortgages and real estate.

The Corporation has a seventy-five percent share in the joint ventures which is accounted for on the equity method. Under this method the investment is carried in the Balance Sheet at original cost to the Corporation plus the Corporation's seventy-five percent share of recognized earnings. Where the Province is responsible for the administration of projects, the Corporation relies on financial information provided by the Province.

Gains on the sales of land assembly projects are retained by the Corporation and are recognized as income as payments are received. The timing of these sales is dependent on many factors and as a result the earnings derived therefrom fluctuate from year to year. Losses incurred on federal-provincial investments are recoverable from the Minister.

(g) Income Tax

The Corporation is subject to federal income tax and provides for income tax on the tax allocation basis. Under this basis the provision for income tax is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

(h) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by Order-in-Council to \$25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(i) Employees' Pension Plan

Current service costs of the employees' pension plan are charged to earnings and funded on the basis of an actuarial study made at least every three years in accordance with the provisions of the Pension Benefits Standards Act which is administered by the Federal Department of Insurance.

Experience deficiencies or surpluses determined by actuarial study are recognized in the year in which such deficiencies or surpluses are identified. The existing actuarial obligation is being funded over a fifteen year period in accordance with the Pension Benefits Standards Act.

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded

2. Real Estate

The overall appraised value of real estate is in excess of its book value by \$17 million. However, potential losses on specific properties could amount to \$28 million based on appraised values determined at November 30, 1982.

3. Canadian Home Ownership Stimulation Plan (CHOSP)

- (a) All contributions are funded through Estimates and are recovered from the Minister upon disbursement. In 1982 the Government provided funding for CHOSP both by way of Supplementary Estimates and by way of interest free temporary borrowings under Section 21 of the National Housing Act. In the former case, the Corporation recovered from the Minister immediately upon disbursement. In the latter case, disbursements of \$170 million are reported under due from the Minister on the balance sheet, under grants, subsidies and research on the statement of operations and reserve fund and under loans repayable by contributions on schedule V, pending approval of Supplementary Estimates 'C' by Parliament at which time the CHOSP contributions will be made and immediately recovered from the Minister.
- (b) The regulatory authority under which CHOSP payments are being made has been challenged by a Co-Chairman of the Standing Joint Committee of the Senate and Commons on Regulations and Statutory Instruments. The objections relate to lack of specific government regulations covering such payments, and lack of security where the payments represent forgivable loans. However, it is the Corporation's opinion that the amounts are properly authorized and secured under the National Housing Act.

4. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the CMHC Act and Section 40 and 55 of the National Housing Act to finance investment in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sales of real estate. The borrowings are evidenced by debentures, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

5. Increase in Reserve Fund

An Order-in-Council which increased the total authorized Reserve Fund from \$5 million to \$25 million received Royal Assent on August 18, 1982.

6. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims the effect of which cannot be determined until they are settled. At December 31, 1982, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of actions were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation, which total approximately \$58 million. The Corporation does not admit liability in these cases but, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be charged in the year when the costs are incurred.

7. Commitments

Commitments outstanding for loans and investments under federal-provincial agreements amounted to \$0.9 billion at December 31, 1982 (1981—\$0.8 billion).

8. Comparative Figures

The 1981 comparative figures have been reclassified to conform to the statement presentation adopted in 1982.

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

LOANS

(in thousands of dollars)

SCHEDULE I

	Balance December 31		Advances December 31	
	1982	1981	1982	1981
Market Housing				
Uninsured loans:				
Homeworkers (NHA 1944).....	20	28		
Student Housing.....	385,536	389,684		14
Assisted Home Ownership Programs:				
1976 program.....	77,664	95,233	10,939	17,636
1978 program.....	5,103	5,752	1,835	2,572
Assisted Rental Program.....	329,606	254,812	75,164	77,656
Accrued interest.....	9,915	10,726		
	807,844	756,235	87,938	97,878
Insured loans:				
Homeworkers and Rentals.....	869,378	956,010	9,816	4,423
Assisted Home Ownership Program.....	589,622	647,607	315	193
Accrued interest.....	13,349	14,011		
	1,472,349	1,617,628	10,131	4,616
	2,280,193	2,373,863	98,069	102,494
Social Housing				
Uninsured loans:				
Non-Profit and Limited Dividend.....	2,304,778	2,317,659	6,856	13,161
Public Housing.....	2,621,260	2,596,477	30,392	43,467
Housing for Indians.....	41,411	26,953	14,701	12,536
Accrued interest.....	128,969	137,480		
	5,096,418	5,078,569	51,949	69,164
Rehabilitation and Conservation				
Uninsured loans:				
Residential Rehabilitation Assistance Program.....	162,805	151,998	134,530	131,546
Accrued interest.....	1,892	1,653		
	164,697	153,651		
Community Services				
Uninsured loans:				
Municipal Sewage Treatment projects.....	1,128,996	1,124,943	39,122	98,814
Land Assembly.....	154,886	146,603	804	5,476
Neighbourhood Improvement Program.....	37,489	29,893	7,663	7,148
Urban Renewal.....	31,990	31,183	4,346	1,700
Accrued interest.....	42,858	57,682		
	1,396,219	1,390,304	51,935	113,138
	8,937,527	8,996,387	336,483	416,342
Uninsured loans.....	7,465,178	7,378,759	326,352	411,726
Insured loans.....	1,472,349	1,617,628	10,131	4,616
	8,937,527	8,996,387	336,483	416,342

CORPORATE ACCOUNT

INVESTMENTS UNDER FEDERAL-PROVINCIAL AGREEMENTS

(in thousands of dollars)

SCHEDULE II

	Balance December 31		Additions during the year		Recoveries during the year	
	1982	1981	1982	1981	1982	1981
Rental housing.....	633,137	591,606	51,294	55,365	9,763	3,252
Land assembly.....	172,897	170,046	4,576	32,500	1,725	25,758
Rural and native housing.....	335,395	273,763	68,768	37,956	7,136	3,838
Co-operative housing.....	108,508	116,009	347	211	7,848	4,637
	1,249,937	1,151,424	124,985	126,032	26,472	37,485

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

REAL ESTATE

(in thousands of dollars)

SCHEDULE III

	Balance December 31		Additions during the year		Disposals during the year	
	1982	1981	1982	1981	1982	1981
Constructed by the Corporation or acquired from the Government of Canada						
Single houses	2,152	2,179	73	9	100	609
Row housing	2,382	2,354	28	24		378
Multiple dwellings	6,503	5,210	2,741	1,167	1,448	865
Acquired as a result of default						
Single houses	862	1,232	402	595	772	1,890
Row housing	13,985	16,505	742	2,290	3,262	10,511
Multiple dwellings	38,702	52,270	12,626	23,023	26,194	67,704
Demonstration projects	12,072	11,551	6,414	2,150	5,893	9,950
Vacant land	15,563	14,620	1,177	2,297	234	
Leased land	1,192	1,238			46	61
Other	13,258	12,913	1,548	1,077	1,203	80
Total, at cost	106,671	120,072	25,751	32,632	39,152	92,048
Accumulated depreciation	18,149	18,924				
	88,522	101,148				

CORPORATE ACCOUNT

BORROWINGS FROM THE GOVERNMENT OF CANADA

(in thousands of dollars)

SCHEDULE IV

	Balance December 31		Borrowed during the year		Repaid during the year	
	1982	1981	1982	1981	1982	1981
Loans	8,843,031	8,927,949	260,013	452,500	344,931	457,780
Investments under Federal-Provincial Agreements	1,173,945	1,031,051	165,500	105,500	22,606	54,318
Real Estate	68,684	68,066	5,000	5,000	4,382	19,318
Accrued Interest	89,467	88,210				
	10,175,127	10,115,276	430,513	563,000	371,919	531,416

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

CORPORATE ACCOUNT

GRANTS, CONTRIBUTIONS AND SUBSIDIES
(in thousands of dollars)

SCHEDULE V

	Year ended December 31	
	1982	1981
On Behalf of the Minister Responsible for the Canada Mortgage and Housing Corporation		
Market Housing		
Canadian Home Ownership Stimulation Plan:		
Contributions	191,329	
Loans repayable by contributions (Note 3(a))	170,487	
Assisted Home Ownership Programs	13,578	17,094
Assisted Rental Program	32,297	29,715
Canada Rental Supply Plan	1,204	
Canada Mortgage Renewal Plan	6,683	
Interest and loan losses	5,836	7,861
	421,414	54,670
Social Housing		
Public Housing Subsidies	399,147	320,326
Non-profit and Co-operative Assistance	192,342	73,451
Community Resource Groups	8,656	10,107
Interest and land lease losses	18,795	18,880
	618,940	422,764
Rehabilitation and Conservation		
Residential Rehabilitation Assistance Program	135,170	125,749
Canada Home Renovation Plan	36,956	
Home Insulation Grants		62,084
Emergency Repair	1,526	996
Interest and loan losses	2,283	2,671
	175,935	191,500
Community Services		
Neighbourhood Improvement Program	14,092	22,907
Municipal Incentive Grants	2,500	3,255
Municipal Water and Sewage Loan Forgiveness	13,269	38,277
Community Service Contribution Program	87,253	208,524
Urban Renewal Program	7,947	3,066
Interest and land disposal losses	4,756	3,214
	129,817	279,243
Research, Development, Demonstration and Information		
External Research	8,105	9,237
Information to Public	1,494	1,567
Internal Research Recoveries	11,968	10,992
Granville Island	370	740
Energy Programs	108	309
	22,045	22,845
General Administration		
Real estate operating losses	6,684	8,853
Real estate disposal losses	15,593	27,458
Summer youth employment	110	85
	22,387	36,396
	1,390,538	1,007,418
On Behalf of the Minister of Energy, Mines and Resources		
Home Insulation Grants	207,847	80,794
Canada Oil Substitution Program	34,212	858
	242,059	81,652
Total charged to the Government of Canada	1,632,597	1,089,070

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

AUDITORS' REPORT

TO THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the balance sheets of the mortgage insurance fund and of other insurance and guarantee funds administered by Canada Mortgage and Housing Corporation as at December 31, 1982 and the related statements of operations and deficit or surplus and statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements are in agreement with the books of account of the funds administered by the Corporation and present a true and fair view of the state of affairs of the funds as at December 31, 1982 and the results of their operations and changes in their financial position for the year then ended in accordance with generally accepted accounting principles. The accounting principles followed in 1982 have been changed from those followed in prior years as described in Note 2 to the financial statements.

In our opinion, proper books of account have been kept and the transactions of the funds that have come under our notice have been within the statutory powers of the Corporation.

THOS. P. ABEL, F.C.A.
of the firm
Clarkson Gordon
CHARLES RONDEAU, C.A.
of the firm
Mallette, Benoit, Boulanger
Rondeau & Associés

Ottawa, February 17, 1983

FUNDS ADMINISTERED —
MORTGAGE INSURANCE FUNDBALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

STATEMENT F1

ASSETS	1982	1981	LIABILITIES	1982	1981
		(Restated —Note 2)			(Restated —Note 2)
Accounts Receivable	14,075	6,952	Accounts Payable and Accrued Liabilities	11,605	9,105
Short Term Securities	35,685		Provision for Loss on Claims	57,702	40,033
Due from Canada Mortgage and Housing Corporation ...	22,119	15,658	Unearned Premiums	131,076	133,076
			Premium Deficiency	119,893	205,402
Mortgages			Borrowings from the Government of Canada (Note 3) ...	340,832	337,492
Accepted in lieu of claims	13,762	11,263		661,108	725,108
Arising from sales of real estate	121,570	136,645	Deficit (Note 4)	252,950	224,258
	135,332	147,908			
Real Estate					
At cost	331,141	480,911			
Less: provision for revaluation	130,194	150,579			
	200,947	330,332			
	408,158	500,850		408,158	500,850

RAYMOND J. BOIVIN
Acting President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

FUNDS ADMINISTERED—
MORTGAGE INSURANCE FUNDSTATEMENT OF OPERATIONS AND DEFICIT
(in thousands of dollars)

STATEMENT F2

	Year ended December 31 1982
Revenue	
Premiums earned	35,277
Application fees	8,850
Interest income	17,585
Total Revenue	61,712
Expenses	
Insurance issuance costs	15,930
Loss on claims	87,787
Loss on real estate	25,172
Interest expense	43,731
General administration	3,293
	175,913
Adjustment to premium deficiency	(85,509)
Total Expenses	90,404
Net Loss	28,692
Deficit, beginning of year (Restated—Note 2)	224,258
Deficit, end of year	252,950

FUNDS ADMINISTERED—
MORTGAGE INSURANCE FUNDSTATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

STATEMENT F3

	Year ended December 31 1982
Cash Provided	
Operations:	
Proceeds from real estate sales	294,281
Premiums received	33,277
Application fees received	8,850
Interest received	15,749
	352,157
Mortgage repayments	19,251
	371,408
Cash Applied	
Operations:	
Claims paid	213,729
Real estate operations	37,667
Administrative charges	37,157
Interest paid	40,709
	329,262
Advances to Canada Mortgage and Housing Corporation	6,461
Investment in short term securities	35,685
	371,408

FUNDS ADMINISTERED—
OTHER INSURANCE AND GUARANTEE FUNDSBALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

STATEMENT F4

ASSETS	Home Improvement Loan Insurance Fund		Rental Guarantee Fund		LIABILITIES	Home Improvement Loan Insurance Fund		Rental Guarantee Fund	
	1982	1981	1982	1981		1982	1981	1982	1981
	(Restated —Note 2)					(Restated —Note 2)			
Cash	2	3		2	Due to Canada Mortgage and Housing Corporation	7	53	5	34
Short Term Securities	6,402	5,958	17,474	13,079	Unearned Premiums	31	49		
Mortgages	26	53	8,963	10,545	Surplus	6,392	5,912	26,432	23,592
	6,430	6,014	26,437	23,626		6,430	6,014	26,437	23,626

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

FUNDS ADMINISTERED—
OTHER INSURANCE AND GUARANTEE FUNDS

STATEMENT OF OPERATIONS AND SURPLUS

(in thousands of dollars)

STATEMENT F5

	Year ended December 31, 1982	
	Home Improvement	Rental
	Loan Insurance Fund	Guarantee Fund
Revenue		
Premiums earned	27	
Recoveries on claims paid	68	
Interest income	584	2,853
Income from mortgages	4	
Total Revenue	683	2,853
Expenses		
Claims expense	54	
General administration	149	13
Total Expenses	203	13
Net Income	480	2,840
Surplus, beginning of year (Restated—Note 2)	5,912	23,592
Surplus, end of year	6,392	26,432

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982

The Corporation administers certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund, the largest of the Funds, is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. The Mortgage Insurance Fund was established to provide for claims made under the National Housing Act and is the depository for the mortgage insurance premiums paid by borrowers. The Fund is a separate legal accounting entity. To the extent that the assets of the Fund are not sufficient to meet claims against it, the Minister at the request of the Corporation may, out of the Consolidated Revenue Fund, advance to the Corporation upon terms and conditions approved by the Governor-in-Council the amounts necessary to enable the Corporation to discharge its obligations on behalf of the Mortgage Insurance Fund.

In 1982 the Corporation adopted generally accepted accounting principles in its financial reporting of the Funds it administers. This represents a significant departure from previous financial reporting which was on a modified cash basis.

1. Significant Accounting Policies—Funds Administered

The financial statements of the Insurance and Guarantee Funds are prepared in accordance with generally accepted accounting principles. The principal accounting policies are:

(a) Mortgages

Mortgages include unpaid principal plus accrued interest.

Mortgages accepted in lieu of claims are shown net of a provision for expected defaults and a provision for interest loss where the mortgage interest rate is lower than the Fund's borrowing rate.

(b) Real Estate

Real estate is acquired upon the payment of a claim resulting from a loan default and is valued at the lower of cost and net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property less the discounted value of estimated selling, operating and interest holding costs. Depreciation is not recorded on the real estate.

The appraised value of real estate acquired on claims against the Fund is estimated by the Corporation using generally accepted appraisal methodologies. These are applied by the Corporation's accredited appraisers taking into account factors which include, but are not limited to, market conditions, prevailing interest rates, occupancy rates and project income potential.

(c) Provision for Loss on Claims

This provision represents the estimated loss to be incurred on claims in the process of payment and on claims incurred but not yet received by the Corporation.

(d) Premium Deficiency

The premium deficiency represents the excess of estimated discounted costs on future claims over the amount of unearned premium revenue relating to the policies in force. The premium deficiency at the end of each year is estimated using actuarial valuations undertaken by the Corporation.

FUNDS ADMINISTERED—
OTHER INSURANCE AND GUARANTEE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

STATEMENT F6

	Year ended December 31, 1982	
	Home Improvement	Rental
	Loan Insurance Fund	Guarantee Fund
Cash Provided		
Operations:		
Interest income	584	2,853
Other income	99	
Mortgage repayments	27	1,582
	710	4,435
Cash Applied		
Operating expenses	203	13
Investment in short term securities and cash	443	4,393
Repayment of advances from Canada Mortgage and Housing Corporation	46	29
Reduction in unearned premium provision	18	
	710	4,435

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1982—*Concluded*

(e) Premiums

Premiums on insurance policies relate both to the risk insured and the costs of issuing the policy. The risk-related portion is deferred and taken into income as earned over the life of the related policies. The formulae under which the premiums are earned relate to the amount of risk in each year of coverage using risk factors established by the Federal Department of Insurance. The portion relating to issuance costs is taken into income as received.

(f) Application Fees

Application fees received on insurance policies are taken into income as received. Prior to Royal Assent on Bill C-89 on April 8, 1982, these fees were retained in the Corporate Account.

(g) Insurance Issuance Costs

Insurance issuance costs are expensed as incurred. Prior to Royal Assent on Bill C-89 on April 8, 1982, all insurance issuance costs were expensed in the Corporate Account.

(h) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Change in Accounting Policies

During the year, the Funds adopted new accounting policies that permit their financial reporting to be comparable to that of private sector insurers and to be in accordance with generally accepted accounting principles.

Because the effect of the changes is not determinable for individual prior years, no restatement of prior years has been made nor are comparative figures available for the statements of operations and deficit or surplus or the statements of changes in financial position. An adjustment has been made to the opening balances of the Funds' Surpluses to reflect the cumulative effect of these changes on prior years.

At December 31, 1981, the financial impact of these changed accounting policies is as follows:

(a) Mortgage Insurance Fund

	Decrease in Surplus (in thousands of dollars)
Provision for revaluation of real estate.....	51,067
Provision for loss on claims.....	40,033
Unearned premiums.....	133,076
Premium deficiency.....	205,402
Other.....	10,020
Decrease in surplus.....	439,598
Surplus—Beginning of year—As previously reported...	215,340
Deficit—Beginning of year—As restated.....	224,258

(b) Other Funds

Home Improvement Loan Insurance Fund	Rental Guarantee Fund
(in thousands of dollars)	

Unearned premiums.....	49
Surplus—Beginning of year—As previously reported.....	5,961
Surplus—Beginning of year—As restated.....	5,912

3. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation borrows from the Government of Canada, on behalf of the Fund, under provisions of Section 9(6) of the National Housing Act, in order to meet the Fund's obligations. The borrowings are evidenced by notes payable. These notes bear interest at varying rates equal to the rates which the Minister of Finance approves for loans to Crown Corporations and are repayable not later than March 31, 1985.

4. Actuarial valuation—Mortgage Insurance Fund

An actuarial study of the Mortgage Insurance Fund undertaken by the Corporation during the year disclosed that the Fund continues to be inadequate to pay all future claims in respect of business in force. The actuarial deficit as at September 30, 1982 was estimated to be \$236 million, has accumulated to \$253 million at December 31, 1982, and is now provided for in the accounts of the Fund. Unless corrected by an immediate infusion of funds, the deficit will continue to increase due to the effect of interest charges.

This situation resulted mainly from the charging of inadequate premiums in prior years primarily with respect to the Assisted Home Ownership and Assisted Rental Programs.

If the assumptions made in the actuarial study as to future trends are borne out by events, the deficit could result in a request to the Government of Canada for the funds necessary for the Corporation to discharge its obligations as provided for in the National Housing Act.

5. Insurance in Force—Mortgage Insurance Fund

At December 31, 1982, the insurance policies in force totalled approximately \$29.1 billion (1981—\$26.8 billion).

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Corporation as at March 31, 1983 in accordance with generally accepted accounting principles.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 2, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS		LIABILITIES	
	1983		1983
	\$		\$
Cash	652,218	Accounts payable	690,544
Accounts receivable	150,462	Pension plan (Note 4)	225,000
Construction in progress (Note 3)	2,688,793		915,544
		SHAREHOLDERS' EQUITY	
		Capital stock (Note 5)	3
		Contributed capital (Note 6)	2,575,926
			2,575,929
	3,491,473		3,491,473

Approved by the Board:

J. A. H. MACKAY
Director

R. RABINOVITCH
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*NOTES TO FINANCIAL STATEMENT
MARCH 31, 1983

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operations Act, and is named as an agency Crown corporation in Schedule C of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a Schedule C Crown corporation, and one-third is held by the Minister of Communications. The shareholders have entered into appropriate agreements to ensure that control of the Corporation lies with the Minister of Communications.

The business of the Corporation is limited to the following activities: the construction, in the National Capital Region, of buildings for the National Gallery of Canada, the National Museum of Man or any other national museum which the Governor in Council may direct from time to time, including the acquisition, control, administration and disposal of the lands required for the construction. Unless otherwise directed by the Governor in Council, the Corporation shall be wound up after completion of the Museums construction projects, scheduled for completion by March 31, 1987.

The Cabinet Committee on Priorities and Planning has allocated a total of \$185 million, excluding the cost of land for the construction of the Museums, from the Services to Government Envelope for the fiscal years 1983 to 1987, and has approved the construction sites and architects for each Museum. However, no funding has been provided for the acquisition of the sites. The Corporation is negotiating with the federal agencies and the other parties concerned, to obtain control of these sites.

2. Capitalization policies

All expenditures including those for site evaluation, design, construction and administration will be capitalized until the Museums are completed. Interest income is credited to construction in progress. Costs are allocated directly to each Museum when they can be specifically identified. All other costs are allocated equally to each Museum.

3. Construction in progress

	National Gallery of Canada	National Museum of Man	Total
	\$	\$	\$
Site evaluation	108,260	108,260	216,520
Architects	368,276	480,000	848,276
	476,536	588,260	1,064,796
Administration			
Salaries and employee benefits	228,237	228,237	456,474
Pension plan (Note 4)	112,500	112,500	225,000
Professional and special services	157,842	157,842	315,684
Travel, transportation and communication	100,990	100,989	201,979
Office accommodation and upkeep	68,177	68,177	136,354
Utilities, material and supplies	35,743	35,743	71,486
Public information	25,943	25,943	51,886
Rental of equipment	23,641	23,640	47,281
Office furniture and equipment	94,430	94,431	188,861
Other	587	588	1,175
	848,090	848,090	1,696,180
	1,324,626	1,436,350	2,760,976
Interest income	36,091	36,092	72,183
	1,288,535	1,400,258	2,688,793

4. Pension plans

The Corporation has entered into an agreement with one of its officers to provide him with supplementary pension benefits. Provided all terms and conditions of his employment agreement are fulfilled, the officer shall receive upon termination of employment on March 31, 1987, an annual pension of \$35,000 together with the officer's other pension funds transferred from previous employment, indexed to the greater of the cost of living or 6%. It was estimated by an independent actuary that an amount of \$225,000 is required to provide the officer with his annual pension.

In addition, the Corporation has instituted with a private sector organization a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

The Government Companies Operations Act requires the approval of the Governor in Council when a pension plan is established and supported by a corporation. Since the Act only became applicable to the Corporation on April 21, 1983 the approval for these plans has not yet been obtained.

5. Capital stock

Three shares are authorized, issued and fully paid at \$1 per share and shall not be transferred without the approval of the Governor in Council.

6. Contributed capital

During the period, \$2,575,926 was provided by Department of Public Works Votes 11b and 11c for the expenditures of the Corporation.

7. Lease obligation

The Corporation has entered into a four year lease agreement for office space. The future minimum lease payments are as follows:

	\$
1984	240,000
1985	300,000
1986	307,000
1987	284,000
	<u>1,131,000</u>

8. Subsequent events

(a) The Corporation, after obtaining Cabinet approval, has entered into agreements with certain architectural firms to design the Museums. The agreed fees for the two Museums are \$9.6 million to be paid over the duration of the projects.

(b) The Corporation, after obtaining Cabinet approval, has entered into agreements with certain construction management firms to supervise the construction of the Museums. The agreed fees for the two Museums are \$5 million to be paid over the duration of the projects.

CANADA POST CORPORATION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 AND 1983
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN ARSENALS LIMITED

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1983 and the statements of income and retained earnings, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Corporation charges depreciation of fixed assets transferred from Canada to contributed surplus rather than to operations, on the grounds that Canada does not recognize such depreciation as an element of cost in the determination of negotiated sales prices. In this respect, the financial statements are not in accordance with generally accepted accounting principles. If depreciation had been charged to operations, net income for the year ended March 31, 1983 and retained earnings as at that date would have been decreased by \$2,502,141 and contributed surplus would not have been charged with this amount.

In my opinion, except for the effects of the failure to charge depreciation to operations as described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 22, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	2,791,771	5,101,976	Accounts payable	17,855,107	9,727,364
Accounts receivable			Progress billings to customer—Canada	21,215,946	42,777,795
Canada	16,833,145	15,240,656	Due to Canada (Note 5)	1,224,941	1,224,941
Other	2,721,248	299,626	Current portion of obligation under capital		
Customer's holdbacks—Canada		9,772,975	leases	67,512	64,086
Progress billings from suppliers	2,686,964	9,082,355		40,363,506	53,794,186
Inventories (Note 3)	29,523,528	26,467,578	Long-term (Note 6)	4,849,426	5,303,692
	54,556,656	65,965,166		45,212,932	59,097,878
Fixed (Note 4)	28,896,245	27,466,995			
			EQUITY OF CANADA		
			Capital stock		
			Authorized—1,000 shares without par value		
			Issued and fully paid—30 shares	30	30
			Contributed surplus	22,127,850	25,087,448
			Retained earnings	16,112,089	9,246,805
				38,239,969	34,334,283
	83,452,901	93,432,161		83,452,901	93,432,161

Approved by the Board:

YVAN ALLAIRE
Director

J. G. WOOD
Director

CANADIAN ARSENALS LIMITED—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sales (Note 7)	87,943,579	57,779,600
Cost of goods sold	76,361,398	48,693,436
Gross profit	11,582,181	9,086,164
Other income	826,801	817,160
	12,408,982	9,903,324
Administrative expenses	5,512,512	4,554,849
Financing costs	31,186	41,338
	5,543,698	4,596,187
Net income for the year (Note 7)	6,865,284	5,307,137
Retained earnings at beginning of the year	9,246,805	3,939,668
Retained earnings at end of the year	16,112,089	9,246,805

STATEMENT OF CONTRIBUTED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	25,087,448	
Fixed assets transferred from Canada		
Current reproduction cost as at March 31, 1982		25,087,448
Adjustment to recorded value	(457,457)	
Depreciation for the year (Note 4)	(2,502,141)	
Balance at end of the year	22,127,850	25,087,448

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Operations		
Net income for the year	6,865,284	5,307,137
Items not affecting funds		
Depreciation	209,633	237,089
Increase (decrease) in the provision for employee termination benefits	(380,576)	174,000
	6,694,341	5,718,226
Long-term obligation under capital leases		10,999
	6,694,341	5,729,225
Application of funds		
Acquisition of fixed assets	4,598,481	1,110,602
Decrease in the long-term obligation under capital leases	73,690	63,929
	4,672,171	1,174,531
Increase in working capital	2,022,170	4,554,694
Working capital at beginning of the year	12,170,980	7,616,286
Working capital at end of the year	14,193,150	12,170,980

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

Canadian Arsenals Limited, incorporated on September 20, 1945 and continued under the Canada Business Corporations Act, is a Crown corporation named in Schedule C to the Financial Administration Act.

The Corporation manufactures medium and large caliber ammunitions and other complementary military products.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets acquired by purchase or by way of capital lease are recorded at cost. Fixed assets transferred from Canada during the year ended March 31, 1982 are recorded at their current reproduction cost as at that date as determined by the Department of Public Works for immovable assets and a firm of independent appraisers for moveable assets. Expenditures which significantly increase the value or extend the useful lives of fixed assets are capitalized. Routine expenditures for maintenance, repairs and renewals are charged against income as incurred.

Depreciation is calculated on the straight-line method, at rates based on the estimated useful lives of the assets. Depreciation of fixed assets acquired by purchase or by way of capital lease is charged to operations. Depreciation of fixed assets transferred from Canada is charged to contributed surplus on the grounds that Canada does not recognize it as an element of cost in the determination of negotiated sales prices.

(b) Inventories

Raw materials are stated at the lower of cost and replacement cost. Work in process and finished goods are stated at the lower of cost and net realizable value.

Costs of patents and licences purchased and development costs incurred are included in inventories. These costs are charged to cost of goods sold at time of sale based on the estimated number of units to be produced under a first contract.

(c) Foreign currency translation

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars by the use of the exchange rate in effect at the date of the transaction except when the transaction is hedged, in which case the rate established by the terms of the hedge is used.

As at the end of the year, monetary items denominated in a foreign currency are adjusted to reflect the exchange rate in effect as at that date. An exchange gain or loss that arises on translation or settlement of such items is included in the determination of net income for the current period.

(d) Revenue recognition

Sales are recognized as goods are delivered and accepted in accordance with contractual agreements and the right to full payment has become unconditional. They are recorded at firm prices or, where applicable, at prices which take into account effects of cost escalation clauses contained in sales contracts. In the latter condition, definitive prices are nevertheless subject to negotiation between the Corporation and its customers and all final adjustments are recorded on a current basis.

CANADIAN ARSENALS LIMITED—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

As provided for under certain contracts, progress billings based on the degree of work performed can be rendered by suppliers to the Corporation or by the Corporation to its customers. An amount corresponding to the billings to customers is shown as a liability until deliveries are made and, for suppliers' billings, a corresponding amount is shown as an asset until materials are received by the Corporation.

(e) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

Employees of the Corporation participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1983	1982
	\$	\$
Raw materials	20,101,564	18,792,773
Work in process	7,220,952	6,587,745
Finished goods	415,992	166,058
Development costs	1,314,690	784,999
Patents and licences	308,059	
Supplies	162,271	136,003
	<u>29,523,528</u>	<u>26,467,578</u>

Research and development costs charged to operations amounted to \$852,618 (\$407,395 in 1982).

4. Fixed assets

	1983		1982	
	Recorded value	Accumulated depreciation	Net	Net
	\$	\$	\$	\$
Land	1,415,973		1,415,973	1,274,883
Buildings and surface installations	14,579,500	892,865	13,686,635	13,303,038
Equipment	12,220,548	1,761,536	10,459,012	11,801,419
Office furniture and equipment	1,120,845	293,104	827,741	641,348
Rolling stock	284,593	77,954	206,639	298,729
Construction in progress	2,300,245		2,300,245	147,578
	<u>31,921,704</u>	<u>3,025,459</u>	<u>28,896,245</u>	<u>27,466,995</u>

Fixed assets include those held under capital leases, with a cost of \$363,201 and accumulated depreciation of \$169,196 (\$363,201 and \$111,797 as at March 31, 1982).

Depreciation of fixed assets acquired by purchase or by way of capital lease, amounting to \$209,633 (\$237,089 in 1982), has been charged to operations. Depreciation of fixed assets transferred from Canada, amounting to \$2,502,141 (not applicable in 1982), has been charged to contributed surplus.

The estimated useful lives of the principal classes of fixed assets for purposes of calculating depreciation are as follows:

	Number of years
Buildings and surface installations	20 to 40
Equipment	5 to 15
Office furniture and equipment	5 and 10
Rolling stock	3 to 10

5. Due to Canada

The amount due to Canada represents remaining balances of parliamentary appropriations.

6. Long-term liabilities

	1983	1982
	\$	\$
Loan from Canada	3,500,000	3,500,000
Provision for employee termination benefits	1,329,424	1,700,000
Obligation under capital leases	197,514	267,778
	<u>5,026,938</u>	<u>5,467,778</u>
Less: current portion	177,512	164,086
	<u>4,849,426</u>	<u>5,303,692</u>

The loan from Canada, to provide working capital, does not bear interest and has no fixed repayment date.

The present value of the obligation under capital leases has been determined as follows:

	\$
Payments to be made in subsequent years	
1983-84	88,464
1984-85	78,340
1985-86	41,728
1986-87	29,057
	<u>237,589</u>
Less: portion thereof representing interest at various rates to be charged to operations in the year to which it applies	40,075
	<u>197,514</u>

7. Sales

Sales to Canada during the year ended March 31, 1983 amounted to \$83,441,333, or 94.9% of the Corporation's sales (\$57,722,704, or 99.9% in 1982).

Sales to Canada include \$20,088,000 (\$4,032,000 in 1982) for sales at cost of purchased goods.

As a result of a modification dated March 31, 1983, a contract with the Department of Supply and Services for the supply of cartridge cases was completed and delivery effected as at that date. The effect of the modification resulted in the recording of sales of \$10,847,000 and net income of \$2,057,000 for the year ended March 31, 1983.

8. Subsequent event

On May 20, 1983, the Corporation entered into an agreement with a chartered bank's leasing corporation to lease production machinery, to a total cost of \$11 million, upon terms that transfer substantially all of the benefits and risks of ownership to the Corporation.

9. Supplementary information

No remuneration or expenses were paid to the following sales agents and representatives who were appointed during the year: Cormorant Limited, Pakistan; Matren Ltd, Greece; Seri Mechan Products Sdn Bhd, Malaysia; Unicorn International Pte Ltd, Singapore; and Vetecin S.A., Venezuela.

CANADIAN ARSENALS LIMITED—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sales (Note 6)	57,779,600	45,537,168
Cost of goods sold	48,693,436	39,574,664
Gross profit	9,086,164	5,962,504
Other income	817,160	430,415
	9,903,324	6,392,919
Administrative expenses	4,554,849	3,310,318
Financing costs	41,338	40,377
	4,596,187	3,350,695
Net income for the year	5,307,137	3,042,224
Retained earnings at beginning of the year	3,939,668	897,444
Retained earnings at end of the year	9,246,805	3,939,668

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Operations		
Net income for the year	5,307,137	3,042,224
Items not requiring an outlay of funds		
Depreciation	237,089	76,596
Increase in the provision for employee termination benefits	174,000	74,700
	5,718,226	3,193,520
Long-term obligation under capital leases	10,999	301,191
	5,729,225	3,494,711
Funds applied		
Acquisition of fixed assets	1,110,602	1,582,630
Decrease in the long-term obligation under capital leases	63,929	44,569
	1,174,531	1,627,199
Increase in working capital	4,554,694	1,867,512
Working capital at beginning of the year	7,616,286	5,748,774
Working capital at end of the year	12,170,980	7,616,286

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and activities

Canadian Arsenals Limited, incorporated on September 20, 1945 and continued under the Canada Business Corporations Act, is a Crown corporation listed in Schedule C of the Financial Administration Act.

The Corporation manufactures medium and large caliber ammunitions and other complementary military products.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets acquired by purchase or by way of capital lease are recorded at cost. Fixed assets transferred from Canada during the year ended March 31, 1982 are recorded at their current reproduction cost as at March 31, 1982 as determined by the Department of Public Works for immovable assets and a firm of independent appraisers for moveable assets. Routine expenditures for maintenance, repairs and renewals are charged against income as incurred. Expenditures which significantly increase the value or extend the useful lives of fixed assets are capitalized.

Depreciation is calculated on the straight-line method at rates based on the estimated useful lives of the assets.

(b) Revenue recognition

Sales are recognized as deliveries are made and are recorded at firm prices or, for contracts containing escalation clauses, at prices which reflect this provision. In the latter condition, definitive prices are nevertheless subject to negotiation between the Corporation and its customers and all final adjustments are recorded on a current basis.

As provided for under certain contracts, progress billings based on the degree of work performed can be rendered by suppliers to the Corporation or by the Corporation to its customers. An amount corresponding to the billings to customers is shown as a liability until deliveries are made and, for suppliers' billings, a corresponding amount is shown as an asset until materials are received by the Corporation.

(c) Inventories

Raw materials are stated at the lower of cost and replacement cost. Work in process and finished goods are stated at the lower of cost and net realizable value.

Costs of patents and licences purchased and development costs, for contracts in process, are charged to inventories as incurred. These costs are amortized over the estimated number of production units and are charged to cost of goods sold at the time of sale.

(d) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(e) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

CANADIAN ARSENALS LIMITED—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

3. Fixed assets

(a) Transfer of fixed assets by Canada

During the year ended March 31, 1982, the Corporation obtained from Canada, at no cost, title deeds for the fixed assets still in its custody which came under its responsibility when it was incorporated or which were financed by parliamentary appropriations. The current reproduction cost of these assets as at March 31, 1982 has been determined in October 1982 as follows:

	\$
Land	1,274,883
Buildings and surface installations	11,980,585
Equipment	11,327,983
Rolling stock	138,150
Office furniture and equipment	365,847
	<u>25,087,448</u>

The Corporation has credited the recorded value of these assets to contributed surplus.

(b) Fixed assets are as follows:

	1982		1981	
	Recorded value	Accumulated depreciation	Net	Net
	\$	\$	\$	\$
Land	1,274,883		1,274,883	
Buildings and surface installations	13,385,348	82,310	13,303,038	937,745
Equipment	11,872,930	71,511	11,801,419	296,677
Rolling stock	352,665	53,936	298,729	148,025
Office furniture and equipment	747,276	105,928	641,348	123,587
Construction in progress	147,578		147,578	
	<u>27,780,680</u>	<u>313,685</u>	<u>27,466,995</u>	<u>1,506,034</u>

Fixed assets include those held under capital leases with a cost of \$363,201 and accumulated depreciation of \$111,797 as at March 31, 1982 (\$348,208 and \$76,596 as at March 31, 1981).

Depreciation of fixed assets acquired by purchase or by way of capital leases amounting to \$237,089 (\$76,596 in 1981) has been charged to the year's operations.

(c) The estimated useful lives of the principal classes of fixed assets for purposes of calculating depreciation are as follows:

	Number of years
Buildings and surface installations	20 to 40
Equipment	5 to 15
Rolling stock	3 to 10
Office furniture and equipment	5 and 10

4. Due to Canada

The amount due to Canada represents remaining balances of parliamentary appropriations.

5. Long-term liabilities

	1982	1981
	\$	\$
Loan from Canada	3,500,000	3,500,000
Provision for employee termination benefits	1,700,000	1,426,000
Obligation under capital leases	267,778	306,719
	<u>5,467,778</u>	<u>5,232,719</u>
Less: amounts due within one year included in current liabilities	164,086	50,097
	<u>5,303,692</u>	<u>5,182,622</u>

The loan from Canada, to provide working capital, does not bear interest and has no fixed repayment date.

The present value of the obligation payable under capital leases has been determined as follows:

Payments to be made in subsequent years:

	\$
1982-83	95,272
1983-84	88,464
1984-85	78,340
1985-86	41,728
1986-87	29,057
	<u>332,861</u>

Less: portion thereof representing interest at various rates to be charged to operations in the year to which it applies

65,083
267,778

6. Sales

Sales to Canada during the year ended March 31, 1982 amounted to \$57,722,704 or 99.90% of the Corporation's sales (\$45,345,503 or 99.58% in 1981).

7. Contingencies

Claims arising in the normal course of operations have been brought against the Corporation. Management is of the opinion that the resolution of these claims will not result in any material loss to the Corporation. No provision has been recorded in the accounts.

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Canadian Broadcasting Corporation as at March 31, 1983 and the statements of income and expense, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the

year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 17, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Current			Current		
Cash	(5,483)	12,931	Accounts payable and accrued liabilities	121,678	118,290
Accounts receivable	41,051	42,223	Refundable balance of parliamentary appropriations (Note 5)	229	15
Due from Government of Canada		550	Due to Government of Canada (Note 3)	619	5,066
Engineering and production supplies	9,906	9,204		122,526	123,371
Programs completed and in process of production	51,213	42,175	Long-term		
Prepaid film and script rights and other expenses	44,233	30,117	Provision for employees' termination benefits	81,381	70,831
	140,920	137,200	Advances from Government of Canada (Note 6)	33,000	33,000
Mortgage receivable (Note 3)	5,500	5,500	Due to Government of Canada (Note 3)	5,500	5,500
Investments (Note 4)	6,273	5,436	Obligations under capital leases (Note 7)	435	152
	11,773	10,936		120,316	109,483
Fixed				242,842	232,854
Land	38,196	37,926	EQUITY OF CANADA		
Buildings	192,907	185,027	Proprietor's Equity Account	353,229	333,198
Technical equipment	432,308	404,664			
Furnishings and equipment	16,045	22,225			
Automotive	8,854	8,294			
Leasehold improvements	4,365	1,120			
Property under capital leases	638	294			
	693,313	659,550			
<i>Deduct: accumulated depreciation and amortization</i>	301,374	281,126			
	391,939	378,424			
Uncompleted capital projects	51,439	39,492			
	443,378	417,916			
	596,071	566,052		596,071	566,052

The accompanying notes and schedule A are an integral part of the financial statements.

Certified correct:

ARTHUR BOUGHNER
Vice-President, Finance

Approved by the Board of Directors:

PIERRE JUNEAU
Director

DANIEL HAYS
Director

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982	1983	1982
			(in cents)	
Expense				
National Broadcasting Service, program and distribution costs (see supporting Schedule A for details)	796,931	711,109	.90	.90
Radio Canada International, broadcasting service	14,216	12,620	.01	.01
Total broadcasting services	811,147	723,729	.91	.91
Corporate engineering service	8,333	7,576	.01	.01
Corporate management service	33,100	28,995	.04	.04
Commissions to agencies and networks	22,746	18,858	.03	.03
Selling expense	14,930	13,413	.01	.01
	890,256	792,571	1.00	1.00
Income				
Advertising	154,193	131,466		
Miscellaneous	12,547	12,245		
	166,740	143,711		
Excess of expense over income	723,516	648,860		
Deduct: expense not requiring an outlay of cash (Note 5) ..	51,872	45,886		
	671,644	602,974		
Parliamentary appropriations—Current	673,769	598,457		
Unexpended (overexpended) parliamentary appropriations—Current	2,125	(4,517)		
Appropriations carry-over—Prior years	7,977	12,494		
Appropriations carry-over—Current year	10,102	7,977		

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF NATIONAL BROADCASTING SERVICE
PROGRAM AND DISTRIBUTION COSTS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

SCHEDULE A

	1983	1982	1983	1982
			(in cents)	
Programs				
English language				
Radio				
Network	38,401	35,179	.04	.04
Regional	44,910	37,832	.05	.05
Television				
Network	169,287	147,785	.19	.19
Regional	110,817	103,732	.12	.13
French language				
Radio				
Network	31,979	27,137	.04	.03
Regional	19,777	16,660	.02	.02
Television				
Network	135,161	115,051	.16	.16
Regional	39,216	32,768	.04	.04
	589,548	516,144	.66	.66
Distribution				
Radio				
Network distribution	12,624	10,941	.01	.01
Station transmission	19,754	16,164	.02	.02
Television				
Network distribution	46,558	43,848	.05	.05
Station transmission	29,565	24,353	.04	.03
Payments to private stations	13,864	11,593	.02	.02
	122,365	106,899	.14	.13
Operational management and services				
Programs and distribution				
Radio	22,081	20,279	.03	.03
Television	62,937	67,787	.07	.08
	85,018	88,066	.10	.11
Total	796,931	711,109	.90	.90

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Balance, beginning of year	333,198	312,619
Add: net parliamentary appropriations—Capital (Note 5)	63,471	59,985
parliamentary appropriations—Working capital (Note 5)	6,750	6,000
gain (loss) on disposal of fixed assets	(443)	4,997
unexpended (overexpended) parliamentary appropriations— Operating	2,125	(4,517)
	405,101	379,084
Deduct: expense not requiring an outlay of cash (Note 5)	51,872	45,886
Balance, end of year	353,229	333,198

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Funds provided		
Parliamentary appropriations		
Operating.....	673,769	598,457
Capital.....	63,700	60,000
Working capital.....	6,750	6,000
	<u>744,219</u>	<u>664,457</u>
Disposal of fixed assets.....	152	1,729
	<u>744,371</u>	<u>666,186</u>
Funds applied		
Excess of expense over income.....	723,516	648,860
Deduct: items not requiring an outlay of cash		
depreciation and amortization.....	37,930	35,673
provision for employees' termination		
benefits.....	10,550	8,056
	<u>675,036</u>	<u>605,131</u>
Additions to fixed assets.....	63,704	61,725
Refundable balance of parliamentary appropriations—		
Capital.....	229	15
Investments.....	837	5,084
	<u>739,806</u>	<u>671,955</u>
Increase (decrease) in working capital.....	4,565	(5,769)
Working capital, beginning of year.....	13,829	19,598
Working capital, end of year.....	<u>18,394</u>	<u>13,829</u>

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. Both services should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods and services, direct labour and the share of overhead expenses

applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Prepaid film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The prepaid film rights are then charged to operations as the films are broadcast or determined unusable.

(d) Investments

The investment in a joint venture is accounted for by the equity method with the Corporation's share of profit or loss credited or charged to operations. Other investments are carried at cost.

(e) Fixed assets

Fixed assets are recorded at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and equipment	10 years
Automotive	5 years

Leasehold improvements over \$200,000 are capitalized and amortized over the term of the lease to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to the Proprietor's Equity Account.

(f) Capital leases

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments. Assets recorded under capital leases are amortized on a straight-line method using rates based on the estimated useful life of the assets or based on the lease term as appropriate. Obligations under capital leases are reduced by rental payments net of imputed interest.

(g) Employees' termination benefits and vacation pay

Employees' termination benefits and vacation pay are included as expense items in the accounts as benefits accrue to employees under their respective terms of employment.

(h) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

(i) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as a reduction of the excess of expense over income after deducting expenses not requiring an outlay of cash. Unexpended or overexpended appropriations are credited or charged to the Proprietor's Equity Account. Parliamentary appropriations for capital and working capital are credited to the Proprietor's Equity Account.

CANADIAN BROADCASTING CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

3. Mortgage receivable and due to Government of Canada

On February 15, 1982, the Corporation finalized a sale of land in the City of North York, Ontario, as approved by Order in Council P.C. 1980-2690, for an amount of \$10.5 million. The terms of sale included an agreement that the Corporation receive cash of \$5 million and grant to the purchaser a mortgage in the amount of \$5.5 million, payable in full on February 15, 1985. Interest of 10% is payable each quarter year. In conformity with an agreement between the Corporation and Treasury Board, all proceeds from the sale, including interest on the mortgaged principal, are to be remitted to the Government of Canada.

4. Investments

	1983	1982
	(in thousands of dollars)	
"Hockey Night in Canada"—Joint venture, at equity.....	5,921	5,084
Télévision St. François Inc.—Preferred shares, at cost.....	350	350
Master FM Limited—Common shares, at cost.....	2	2
	<u>6,273</u>	<u>5,436</u>

5. Parliamentary appropriations

	Operating	Capital	Working Capital	Total
	(in thousands of dollars)			
Payment to the Corporation in providing a broadcasting service.....	673,769	63,700	6,750	744,219
Refundable to Government of Canada.....		229		229
Proceeds retained				
March 31/83.....	673,769	63,471	6,750	743,990
March 31/82.....	<u>598,457</u>	<u>59,985</u>	<u>6,000</u>	<u>664,442</u>

The following expenses do not require an outlay of cash during the year and therefore are not funded by parliamentary appropriations.

	1983	1982
	(in thousands of dollars)	
Depreciation and amortization.....	37,930	35,673
Provision for employees' termination benefits and vacation pay.....	<u>13,942</u>	<u>10,213</u>
	<u>51,872</u>	<u>45,886</u>

As at March 31, 1983, the operating parliamentary appropriations carried over, amounting to \$10,102,000 (\$7,977,000 in 1982), were retained by the Corporation and included in the Proprietor's Equity Account.

6. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are free of interest. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

7. Lease obligations

As at March 31, 1983, the Corporation's obligations related to significant capital and operating leases for terms in excess of one year, are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1984.....	229	44,727
1985.....	148	34,575
1986.....	103	30,270
1987.....	85	26,282
1988.....	55	23,895
1989-2061.....		<u>39,047</u>
Total future payments.....	<u>620</u>	<u>198,796</u>
Deduct: amount representing interest.....	<u>185</u>	
Long-term obligations under capital leases.....	<u>435</u>	

8. Commitments

As at March 31, 1983, commitments for film rights amounted to \$35.2 million (\$42.6 million in 1982).

9. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The charge to operations for the cost of the plan for the year ended March 31, 1983 was \$33.6 million (\$26.5 million for the year ended March 31, 1982). As at March 31, 1983, the present value of the estimated unfunded liabilities was \$96.1 million based on the actuarial valuation at December 31, 1980. Of this amount:

—\$89.5 million related to unfunded liabilities existing at December 31, 1976 to be liquidated over 30 years; and
—\$6.6 million arose during 1977 to be liquidated over a period of 15 years.

An amendment to the plan approved March 10, 1982, effective January 1, 1982, providing increased benefits to certain retired employees, created an additional unfunded liability estimated at a present value of \$10.3 million on March 31, 1983, which is also to be liquidated over a period of 15 years.

10. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

11. Income tax

The Corporation, as a Schedule D Crown corporation, is subject to the provisions of the Income Tax Act. However, the Corporation has incurred tax losses in prior years, which are carried forward and applied against possible taxable income in future years.

As at March 31, 1983, the loss carry-forward for income tax purposes is \$17.2 million, which, if unused, would expire as follows:

	\$
March 31	
1985.....	9,217,654
1987.....	6,674,000
1988.....	<u>1,267,000</u>
	<u>17,158,654</u>

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1983 and the statement of operations and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 3, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Cash and short-term deposits.....	33,049	23,418	Accounts payable and accrued liabilities.....	47,578	37,345
Accounts receivable.....			Advances from customers.....	12,530	11,509
Foreign governments (Note 3).....	52,465	46,011	Progress payments received or due.....	274,446	200,102
Government of Canada—Parliamentary appropriations (Note 2(c)).....	2,680	1,840	Due to Government of Canada (Note 2(c)).....	2,978	2,446
Other.....	213	296	Due to the Defence Production Revolving Fund.....	1,563	1,020
	55,358	48,147	Provision for additional contract costs.....	150	164
Advances to suppliers.....	4,976	6,083		339,245	252,586
Progress claims paid or due.....	274,446	200,102			
			EQUITY OF CANADA		
			Contributed capital.....	20,000	20,000
			Surplus.....	8,584	5,164
				28,584	25,164
	367,829	277,750		367,829	277,750

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

J. E. G. HOWARTH
President

JOHN H. DICKEY
Director

CANADIAN COMMERCIAL CORPORATION—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Revenues		
Contract billings.....	503,527	329,088
Fees and other contract income.....	587	
Interest income.....	3,158	2,528
Gain on foreign exchange.....	41	501
	507,313	332,117
Expenses		
Cost of contract billings.....	503,527	329,088
Additional contract costs.....	658	1,554
Bad debt expense.....	47	156
Services provided by Supply and Services Canada.....	14,143	11,783
Administrative.....	1,681	1,574
Interest.....		125
Legal fees and expenses charged by Department of Justice (Note 5).....	602	1,226
Other.....	18	8
	520,676	345,514
Net cost of operations.....	13,363	13,397
Parliamentary appropriations (Note 2(c)).....	16,783	18,717
Operating surplus for the year.....	3,420	5,320
Surplus (deficit) at beginning of the year.....	5,164	(156)
Surplus at end of the year.....	8,584	5,164

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

1. Operations

The Corporation acts as prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements.

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation records all progress claims by its suppliers as assets and all progress payments from its customers as liabilities. These asset and liability accounts are reduced in accordance with contract terms as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the Statement of Operations.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made. As at March 31, funds to cover expenses of \$2,680,000 applicable to 1982-83 appropriations had not been drawn and \$2,978,000 had not been paid to various government departments. In addition, an amount of \$393,000 from operating surplus was used in the year (1981-82—\$667,000) to pay operating expenses.

3. Accounts receivable from foreign governments

The Corporation has provided \$980,000 as at March 31, 1983 (1982—\$933,000) to cover the possible non-collection of certain receivables from foreign governments.

4. Contractual obligations

As at March 31, 1983, the Corporation was obligated to fulfill contracts with customers amounting to \$1,022 million (1982—\$854 million).

The Corporation is responsible to its customers for the performance of its suppliers. A provision of \$150,000 (1982—\$164,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

5. Legal fees and expenses charged by Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 6(a) and these costs amounted to \$602,000 (1981-82—\$1,226,000).

6. Contingencies

The Corporation has been named defendant in the following lawsuits:

- Instituted in 1975, alleging losses resulting from the termination of a portion of a contract and seeking damages of \$6.8 million plus accrued interest and costs.
- Instituted in 1982, alleging losses resulting from the Corporation's action in 1980 to take possession of certain goods of a company, to whom the plaintiff was a supplier, in order to complete a contract and seeking damages of \$0.5 million.

Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of these suits is required. Damages assessed, if any, will be accounted for as an adjustment to the year in which the legal action was taken.

7. Representative agreements

The Corporation has entered into a representative agreement with Dismatica Industrial C.A. of Venezuela to whom no fees were paid during the year (1981-82—\$11,000).

Representative agreements are also in effect with Sunda Karya Corporation, Indonesia P.T. and Luis Fafie & CIA SA, Honduras, but no payments under these agreements have been made so far or are due.

CANADIAN DAIRY COMMISSION

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1982 and the statements of deficit, operations, marketing operations supported by producers and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at July 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except that producer levies have been instituted without benefit of regulation and are, therefore, ultra vires the Canadian Dairy Commission.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
December 17, 1982

BALANCE SHEET AS AT JULY 31, 1982
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Accounts receivable			Accounts payable and accrued liabilities	41,830	50,858
Trade	18,999	30,132	Allowance for losses on commitments (Note 4)	13,254	7,565
Government of Canada	54,380	70,566	Subsidies payable to producers	50,195	67,372
Producer levies	47,479	30,483	Loans from Government of Canada (Note 5)	206,940	105,347
Inventories (Note 3)	175,220	103,440		312,219	231,142
Prepaid capital assistance		5,925	DEFICIT		
			Deficit (retained earnings)	16,141	(9,404)
	296,078	240,546		296,078	240,546

Approved by the Commission:

GILLES CHOQUETTE
Chairman

C. MCISAAC
Commissioner

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF DEFICIT
FOR THE YEAR ENDED JULY 31, 1982
(in thousands of dollars)

	1982	1981
Balance (retained earnings) at beginning of year	(9,404)	4,755
Cost of operations	327,925	284,307
	318,521	289,062
Financing by Government of Canada (Note 7)		
Agricultural Stabilization Board	297,270	292,885
Parliamentary appropriations	4,828	5,298
Services provided without charge by government departments	282	283
	302,380	298,466
Balance (retained earnings) at end of year	16,141	(9,404)

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JULY 31, 1982
(in thousands of dollars)

	1982	1981
Subsidies to producers of milk and cream used for industrial purposes (Schedule A)	271,438	278,291
Expenses related to marketing operations		
Interest on loans from Government of Canada	17,410	8,183
Storage	3,745	3,109
Freight	3,101	2,795
Handling	977	395
Miscellaneous	599	112
	25,832	14,594
	297,270	292,885
Administrative expenses (Schedule B)	3,634	3,139
Research	1,476	342
Product promotion		2,100
Expenditures financed by Government of Canada	302,380	298,466
Loss (net income) from marketing operations supported by producers	25,545	(14,159)
Cost of operations	327,925	284,307

STATEMENT OF MARKETING OPERATIONS
SUPPORTED BY PRODUCERS
FOR THE YEAR ENDED JULY 31, 1982
(in thousands of dollars)

	1982	1981
Sales	312,185	293,190
Cost of sales	478,136	378,726
Loss on sales	165,951	85,536
Expenses and assistance		
Export and domestic assistance	13,724	18,911
Provision for losses on commitments	5,690	3,701
Capital assistance (Note 8)	5,083	7,699
Carrying charges	2,808	2,216
Agents' commissions (Note 9)	2,204	2,428
	29,509	34,955
Loss before producer levies	195,460	120,491
Producer levies		
Industrial milk (Schedule C)	162,138	126,904
Fluid milk (Schedule D)	7,777	7,746
	169,915	134,650
Loss (net income) (Schedule E)	25,545	(14,159)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1982
(in thousands of dollars)

	1982	1981
Funds provided		
Financing by Government of Canada		298,466
Cost of operations		(284,307)
		14,159
Loans from Government of Canada	423,169	242,212
Decrease in accounts receivable	10,323	
Decrease in prepaid capital assistance	5,925	
Increase in other payables		15,731
	439,417	272,102
Funds applied		
Cost of operations	327,925	
Financing by Government of Canada	(302,380)	
	25,545	
Loans repaid to Government of Canada	321,576	251,378
Increase in inventories	71,780	12,027
Decrease in other payables	20,516	
Prepaid capital assistance		5,925
Increase in accounts receivable		2,772
	439,417	272,102

Funds are defined as assets less liabilities, net of deficit.

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1982

1. Objectives

The objectives of the Canadian Dairy Commission as established by the Canadian Dairy Commission Act 1966-67 are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

- Trade accounts receivable in foreign currencies have been translated into Canadian dollars at rates prevailing at year-end. Operations are charged or credited with all exchange differences.
- Inventories are valued at the lower of cost and net realizable value.
- Acquisition of furniture and equipment is charged to administrative expenses in the year of purchase.
- Losses from commitments to purchase products at higher than export prices are charged to marketing operations supported by producers.

3. Inventories

	1982	1981
	(in thousands of dollars)	
Butter	100,971	49,213
Skim milk powder	58,788	41,090
Other dairy products	15,461	13,137
	175,220	103,440

CANADIAN DAIRY COMMISSION—Continued

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1982—Concluded

Inventories have been adjusted as follows:

Butter

Prices for surplus butter on the world market are lower than on the domestic market, resulting in the net realizable value of the inventory as at July 31, 1982 being \$12,120,000 (1981—Nil) less than the Canadian support price.

Skim milk powder

Prices for surplus skim milk powder on the world market are lower than on the domestic market, resulting in the net realizable value of the inventory as at July 31, 1982 being \$63,064,000 (1981—\$22,405,000) less than the Canadian support price.

Other dairy products

The inventory includes evaporated milk and whole milk powder and the net realizable value of the inventory as at July 31, 1982 was \$3,579,000 (1981—\$5,678,000) less than cost.

4. Commitments

As at July 31, 1982, the Commission was committed to purchase skim milk powder at Canadian support prices and other dairy products at negotiated contract prices produced prior to July 31, 1982, for approximately \$26,063,000 (1981 — \$20,264,000). Losses which may result from these purchases at higher than export prices have been estimated at approximately \$13,254,000 (1981 — \$7,565,000) requiring an additional provision during the year of \$5,690,000 (1981 — \$3,701,000) which has been charged to marketing operations supported by producers.

5. Loans from Government of Canada

Loans to finance the purchase of dairy products bear interest rates varying from 14% to 18.375% per annum (1981 — 10.875% to 15.625%). There are no specific terms of repayment. Interest, calculated on a simple basis, is paid at the time of any principal repayment. Interest expense as financed by Government of Canada and charged to operations was \$17,410,000 for the year (1981 — \$8,183,000) and as at July 31, 1982 accrued interest of \$2,842,000 (1981 — \$1,367,000) was included in accounts payable and accrued liabilities on the balance sheet.

6. Surplus/deficit policy

Producers are responsible for the cost of disposal of surplus products, subject to a commitment by the federal government to continue to accept responsibility for major year-end deficits in the export account resulting from unanticipated changes in the export market or Canada's currency exchange rate. Producers are fully responsible however to cover all losses on special export production under the export quota program.

Surplus in the export account up to \$10 million is not to be refunded to producers nor by any adjustment of levy rates in the following year. The treatment of any excess over \$10 million is to be determined by the Canadian Milk Supply Management Committee.

7. Financing by Government of Canada

Funding to cover subsidies to producers and expenses related to marketing operations is provided by a contribution from the Agricultural Stabilization Board through Agriculture Vote 15 (1981 — Vote 20).

Other expenses are funded by Agriculture Vote 40 (1981 — Votes 40 and 40b) program expenditures which lapsed \$693,000 (1981 — \$580,000), and government departments which provided services without charge.

8. Capital assistance

To meet the export market sales for whole milk products equivalent to about 10% of Canadian requirements or a maximum of 4.4 million hectolitres of milk as agreed by the Canadian Milk Supply Management Committee and Cabinet, the Commission has contributed to the construction of three processing plants for evaporated milk and one processing plant for instantized whole milk powder.

The assistance to processing plants of \$22.7 million commenced in the 1979-80 Dairy year. This cost is estimated to be reduced to \$17.7 million over a period of six years through recovery of residual value of plant and equipment, including a reduction in price for maximum number of cases to be purchased, and grants from Federal and Provincial Governments.

9. Agents' commissions

The Commission has used the services of agents for sales in connection with marketing of dairy products on the world market and commissions were as follows:

Date of Appointment	Name of Agent	1982	1981
		(in thousands of dollars)	
November 1976	Coop Fédérée de Québec	1,458	1,677
July 1979	Intercontinental	695	751
December 1981	Canada Expa (1980) Inc.	17	
June 1982	Gestion Y. Dessarrollo Commercial S.A.	34	
		<u>2,204</u>	<u>2,428</u>

CANADIAN DAIRY COMMISSION—Continued

SUBSIDIES TO PRODUCERS OF MILK AND CREAM
USED FOR INDUSTRIAL PURPOSES

FOR THE YEAR ENDED JULY 31, 1982

SCHEDULE A

	Eligible Shipments		Subsidies	
	(in thousands of kilograms)		(in thousands of dollars)	
	1982	1981	1982	1981
Prince Edward Island	3,071	2,927	5,145	4,903
Nova Scotia	2,050	2,259	3,434	3,784
New Brunswick	2,069	1,732	3,465	2,901
Quebec	77,768	79,666	130,261	133,440
Ontario	50,798	53,492	85,086	89,600
Manitoba	6,107	6,500	10,230	10,889
Saskatchewan	4,071	4,047	6,819	6,778
Alberta	10,539	10,000	17,652	16,750
British Columbia	5,580	5,520	9,346	9,246
	162,053	166,143	271,438	278,291

ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED JULY 31, 1982

(in thousands of dollars)

SCHEDULE B

	1982	1981
Salaries	1,494	1,454
Professional and special services	526	394
Transportation and communications	438	319
Data processing and cheque issue services	282	283
Other personnel costs	180	125
Rentals	179	198
Remuneration of members of the Commission	160	135
Acquisition of furniture and equipment	149	33
Audit Services Bureau fees	103	131
Utilities, materials and supplies	56	44
Repairs and maintenance	8	17
Miscellaneous	59	6
	3,634	3,139

PRODUCER LEVIES ON INDUSTRIAL MILK
FOR THE YEAR ENDED JULY 31, 1982

SCHEDULE C

	Milk Shipments		Producer Levies (in thousands of dollars)							
	(in thousands of litres)		In Quota		Export		Over Quota		Total	
	1982	1981	1982	1981	1982	1981	1982	1981	1982	1981
Prince Edward Island	85,055	72,357	2,494	2,026	211	116	683		3,388	2,142
Nova Scotia	58,402	56,617	1,612	1,585	138	91	1,138		2,888	1,676
New Brunswick	49,445	38,397	1,511	1,075					1,511	1,075
Quebec	2,320,873	2,215,056	69,480	62,105	5,913	3,544	8,646		84,039	65,649
Ontario	1,356,382	1,325,023	40,938	37,145	3,508	2,120	2,901		47,347	39,265
Manitoba	151,105	150,247	4,567	4,207			275		4,842	4,207
Saskatchewan	89,105	76,061	2,718	2,130					2,718	2,130
Alberta	259,240	225,436	7,907	6,312					7,907	6,312
British Columbia	164,277	150,274	4,821	4,208	1,308	240	1,369		7,498	4,448
	4,533,884	4,309,468	136,048	120,793	11,078	6,111	15,012		162,138	126,904

CANADIAN DAIRY COMMISSION—Concluded

PRODUCER LEVIES ON FLUID MILK
FOR THE YEAR ENDED JULY 31, 1982

SCHEDULE D

	Sales		Producer Levies*	
	(in thousands of litres)		(in thousands of dollars)	
	1982	1981	1982	1981
Prince Edward Island...	13,360	15,804	40	48
Nova Scotia.....	112,684	112,199	321	338
New Brunswick.....	69,051	70,379	211	209
Quebec.....	631,643	625,792	1,890	1,871
Ontario.....	979,158	983,761	2,961	2,977
Manitoba.....	103,347	103,191	315	313
Saskatchewan.....	96,016	94,112	282	277
Alberta.....	267,057	260,173	808	788
British Columbia.....	312,550	310,626	949	925
	2,584,866	2,576,037	7,777	7,746

*Calculated at 5% of subsidy rate of \$6.03 per hectolitre of sales.

MARKETING OPERATIONS SUPPORTED
BY PRODUCERS BY PRODUCT
FOR THE YEAR ENDED JULY 31, 1982
(in thousands of dollars)

SCHEDULE E

	1982					1981				
	Domestic		Export			Domestic		Export		
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products*
Sales.....	81,671	125,732	102,283	2,499	312,185	293,190	89,954	85,320	116,051	1,865
Cost of sales.....	91,469	268,861	116,170	1,636	478,136	378,726	86,734	144,850	137,917	9,225
Loss on sales.....	9,798	143,129	13,887	(863)	165,951	85,536	(3,220)	59,530	21,866	7,360
Expenses and assistance										
Export and domestic assistance.....	61	8,836	332	4,495	13,724	18,911	26	11,804	3,598	3,483
Provision for losses on commitments.....		5,586	104		5,690	3,701		3,427	274	
Capital assistance.....			2,014	3,069	5,083	7,699			2,547	5,152
Carrying charges.....		11	2,755	42	2,808	2,216			2,092	124
Commissions.....		410	1,712	82	2,204	2,428		337	2,091	
	61	14,843	6,917	7,688	29,509	34,955	26	15,568	10,602	8,759
Loss before producer levies..	9,859	157,972	20,804	6,825	195,460	120,491	(3,194)	75,098	32,468	16,119
Producer levies.....					169,915	134,650				
Loss (net income).....					25,545	(14,159)				
	Volume (in millions)					Volume (in millions)				
	Kilo-grams	Kilo-grams	Cases	Kilo-grams		Kilo-grams	Kilo-grams	Cases	Kilo-grams	
Sales.....	20.6	93.6	5.0	.9		26.2	63.4	6.7	1.0	
Purchases.....	35.1	115.2	4.8	.9		22.2	71.0	6.2	3.1	

*Other products include whole milk powder and cheese.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1983 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 16, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Loans to producers	1,074,151	1,732,330	Accounts payable	77,354	48,995
Parliamentary appropriation receivable			Due to Canada (Note 4)	4,000,000	
(Note 4)	3,252,786	2,613,553	Current portion of obligation under capital leases (Note 5)	25,899	
Accounts receivable	117,407	201,337		4,103,253	48,995
Prepaid expenses	21,378	18,460			
	4,465,722	4,565,680	Long-term		
Fixed assets (Note 3)			Due to Canada		4,000,000
Furniture, equipment and leasehold improvements ...	236,453	138,745	Obligation under capital leases (Note 5)	48,018	
Less: accumulated depreciation	118,219	87,832	Provision for employee termination benefits	50,697	44,692
	118,234	50,913		98,715	4,044,692
				4,201,968	4,093,687
			EQUITY OF CANADA		
			Equity of Canada	381,988	522,906
	4,583,956	4,616,593		4,583,956	4,616,593

Approved by the Board:

ED. PRÉVOST
President

Approved by Management:

ANDRÉ LAMY
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Assistance to English production (Note 6)	2,468,689	2,672,738
Assistance to French production (Note 6)	1,249,049	1,420,588
Assistance to marketing and distribution (Note 6)	344,833	405,561
Assistance to the development of the industry (Note 6)	257,162	276,215
Administration	619,723	560,459
	4,939,456	5,335,561
Revenues		
Interest on loans to producers	261,291	196,907
Management fees	71,247	26,600
	332,538	223,507
Cost of operations for the year	4,606,918	5,112,054

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	522,906	1,484,960
Parliamentary appropriation	4,466,000	4,150,000
	4,988,906	5,634,960
Cost of operations for the year	4,606,918	5,112,054
Balance at end of the year	381,988	522,906

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriation		
Operations	4,466,000	4,150,000
Interim financing to film producers and distributors		4,000,000
Obligation under capital leases	93,328	
	4,559,328	8,150,000
Application of funds		
Operations		
Cost of operations for the year	4,606,918	5,112,054
Items not requiring an outlay of funds		
Depreciation	(41,841)	(14,900)
Decrease (increase) in the provision for employee termination benefits	(6,005)	2,837
Write-off of loans to producers matur- ing beyond one year		(328,993)
	4,559,072	4,770,998
Due to Canada (Note 4)	4,000,000	
Acquisition of fixed assets	109,162	14,215
Decrease in long-term obligation under capital leases	45,310	
	8,713,544	4,785,213
Increase (decrease) in working capital	(4,154,216)	3,364,787
Working capital at beginning of the year	4,516,685	1,151,898
Working capital at end of the year	362,469	4,516,685

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the Corporation can invest in Canadian feature film productions in return for a share in the proceeds from such productions, make interest bearing loans, grant awards for outstanding accomplishments in such productions, make grants to filmmakers and technicians resident in Canada, and advise and assist producers in the distribution and administrative functions of such productions.

On February 21, 1983, the Minister of Communications signed a memorandum of understanding with the Corporation to take effect on July 1, 1983, whereby it shall undertake the administration of the Canadian Broadcasting Program Development Fund. This new fund is a consequence of the Broadcasting Strategy for Canada, tabled in Parliament, which identifies the inadequate level of video and film production that has historically existed in the categories of Canadian television programming of drama, children's programming and variety. As a result, the Corporation will be able to invest in such high quality Canadian television productions. It is expected, for the establishment of the Fund, that appropriations totalling \$34,000,000 will be made available upon the release of Supply covering Supplementary Estimates (B), 1983-84, and that other appropriations shall be voted annually to reach \$60,000,000 for the year 1987-88.

The Corporation is a Crown corporation named in Schedule C to the Financial Administration Act.

2. Significant accounting policies

(a) Loans to producers

Loans advanced to producers are shown on the balance sheet at their face value, less an allowance for losses.

(b) Investments in feature films

Funds advanced to producers in return for a share in the proceeds from feature film productions are expensed as assistance to productions in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of investments made during the year. Any amount in excess is accounted for as revenues.

(c) Fixed assets

Fixed assets purchased or acquired by way of capital leases are recorded at cost.

Depreciation on furniture and equipment is provided for at 20% per annum, using the diminishing-balance method. Leasehold improvements are amortized using the straight-line method, based on the duration of the leases.

(d) Parliamentary appropriation

The parliamentary appropriation with respect to operations is credited to the Equity of Canada in the year to which it applies. The unused cumulative balance is presented on the balance sheet as a parliamentary appropriation receivable; the cumulative amount received in excess of disbursements is reflected as due to Canada.

(e) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

CANADIAN FILM DEVELOPMENT CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

(f) Pension plan

The employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Fixed assets

	1983		1982	
	Cost	Accumulated depreciation	Net	Net
	\$	\$	\$	\$
Furniture and equipment	104,441	67,655	36,786	33,856
Equipment held under capital leases	93,328	18,666	74,662	
Leasehold improvements	38,684	31,898	6,786	17,057
	<u>236,453</u>	<u>118,219</u>	<u>118,234</u>	<u>50,913</u>

4. Due to Canada

For the year ended March 31, 1982, a supplementary parliamentary appropriation of \$4,000,000 was voted to the Corporation for the interim financing advanced to film producers and distributors. The Corporation intends to reimburse this amount in March 1984, and therefore transferred this amount due to Canada from long term to current liabilities.

As at March 31, 1983, the Corporation had drawn \$1,074,151 of this supplementary parliamentary appropriation. The balance available of \$2,925,849 is included in current assets as a parliamentary appropriation receivable.

5. Obligation under capital leases

The present value of the obligation payable under capital leases has been determined as follows:

	\$
Payments to be made in subsequent years:	
1983-84	37,972
1984-85	32,729
1985-86	12,758
1986-87	9,912
1987-88	4,339
	<u>97,710</u>
Less: portion thereof representing interest at various rates to be charged to operations in the years to which it applies	23,793
Present value of obligation	73,917
Current portion	25,899
Long-term obligation under capital leases	<u>48,018</u>

6. Assistance programs

Program expenses include the following:

	1983	1982
	\$	\$
Write-off of loans to producers	1,511,543	1,766,751
Investments in feature films	2,042,490	2,374,889
	<u>3,554,033</u>	<u>4,141,640</u>
Proceeds from feature films	178,399	270,967
	<u>3,375,634</u>	<u>3,870,673</u>

7. Depreciation and financing charges

Depreciation of fixed assets amounting to \$41,841 (\$14,900 in 1982), including an amount of \$18,666 (nil in 1982) for the depreciation of the equipment held under capital leases, has been charged to operations. Financing costs pertaining to the obligation under capital leases, amounting to \$11,164 (nil in 1982), have been charged to operations.

8. Commitments

As at March 31, 1983, the Corporation was committed under contractual agreements to advance funds totalling \$417,719 (\$259,744 as at March 31, 1982) as investments in feature films.

The Corporation has entered into long term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	\$
1983-84	118,155
1984-85	43,616
1985-86	1,262
1986-87	1,262
1987-88	736
	<u>165,031</u>

9. Contingencies

As at March 31, 1983, legal proceedings have been instituted against the Corporation for amounts totalling \$435,000 in connection with two situations where breaches of contract are alleged. These cases have not yet been tried. In the opinion of management, losses, if any, which may result from the settlement of these cases are not likely to be material and, accordingly, no provision has been made in the accounts.

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE
AND THE

CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1983 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
July 13, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Accounts receivable	45,002	5,472	Accounts payable	104,633	63,854
Parliamentary appropriations receivable	1,523,810	1,740,224	Contributions payable	1,808,114	1,969,806
	1,568,812	1,745,696		1,912,747	2,033,660
Amounts receivable under the inland elevator construction assistance program (Note 3)	1,072,396	1,046,796	Provision for employee termination benefits	103,944	95,502
				2,016,691	2,129,162
			EQUITY		
			Equity of Canada	624,517	663,330
	2,641,208	2,792,492		2,641,208	2,792,492

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

G. SONNEVELD
Chairman

CANADIAN LIVESTOCK FEED BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Program expenses		
Feed freight assistance.....	13,800,396	14,768,989
Local feed grain security	496,293	580,415
Inland elevator assistance		
Construction of new elevators (Note 3)	38,400	334,241
Expansion of existing elevators		321,243
	14,335,089	16,004,888
Administrative expenses		
Salaries and employee benefits	784,523	672,796
Travel	75,748	70,296
Rentals	66,004	60,233
Professional and special services	55,795	39,266
Accounting and cheque issue services	49,000	22,000
Stationery and office supplies	40,089	45,279
Postage	36,626	43,349
Telephone	34,338	32,302
Publication of reports	33,434	63,272
Equipment and office furniture	15,140	3,352
Advisory committee fees	3,450	6,645
Miscellaneous	14,850	16,294
	1,208,997	1,075,084
	15,544,086	17,079,972
Subscription income	15,772	
Cost of operations	15,528,314	17,079,972

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriations (Note 4)	15,440,501	17,423,796
Application of funds		
Operations		
Cost of operations	15,528,314	17,079,972
Items not requiring an outlay of funds		
Services provided without charge by a government department	(49,000)	(22,000)
Increase in the provision for employee termination benefits	(8,442)	(22,780)
	15,470,872	17,035,192
Increase in amounts receivable under the inland elevator construction assistance program (Note 3)	25,600	44,827
	15,496,472	17,080,019
Increase (decrease) in working capital deficiency	55,971	(343,777)
Working capital deficiency at beginning of the year	287,964	631,741
Working capital deficiency at end of the year	343,935	287,964

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	663,330	297,506
Parliamentary appropriations (Note 4)	15,440,501	17,423,796
Services provided without charge by a government department	49,000	22,000
	16,152,831	17,743,302
Cost of operations	15,528,314	17,079,972
Balance at end of the year	624,517	663,330

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. Authority and objectives

The Canadian Livestock Feed Board was established in 1967 under the Livestock Feed Assistance Act and its objectives are to ensure:

- (a) the availability of feed grain to meet the needs of livestock feeders;
- (b) the availability of adequate storage space for feed grain in Eastern Canada; and
- (c) reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

The Board is a Crown corporation named in Schedule C to the Financial Administration Act.

2. Significant accounting policies

(a) Program expenses

Feed freight assistance expenses are charged to operations in the year in which shipments are made. Costs incurred to assure local adequate supplies of feed grain are charged to operations in the year in which admissible costs are incurred by recipients.

Contributions for the construction of new elevators, net of recoverable amounts, are charged to operations in the year in which admissible costs are incurred by recipients. Write-offs of amounts previously recorded as recoverable are charged to operations in the year in which the amount receivable is considered doubtful of collection.

(b) Capital expenditures

Purchases of equipment, office furniture and vehicles are expensed in the year of acquisition.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the statement of equity of Canada for the year to which they apply. Any unspent balance lapses if not used in the 30 days following the end of the fiscal year.

(d) Services provided without charge

An estimated amount for accounting and cheque issue services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(e) Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

Employees of the Board participate in the Superannuation Plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inland elevator construction assistance program

Under the inland elevator construction assistance program, the Board contributed toward the cost of new elevators that started after April 1, 1977 and in respect of which proposals were submitted by March 31, 1982. Under this program, the operators of the elevators are called upon to reimburse part of the contributions received, without interest, by instalments commencing in the fourth year of operation of the new facility and continuing until the tenth year, or when 40% of the total contribution has been repaid, whichever comes first. The amounts of the instalments are based on stored quantities.

As at March 31, 1983, the Board estimates that the amounts that will be so recovered will total \$1,072,396 (\$1,046,796 as at March 31, 1982). The first instalments will become due during the year ending March 31, 1984. It is not possible to determine the amounts that will be recovered during each applicable year because of the basis for the calculation of instalments.

4. Parliamentary appropriations

Funds allotted to the Board for the year ended March 31 were as follows:

	1983	1982
	\$	\$
Agriculture		
Vote 45—Operating expenditures	1,208,000	1,112,000
Vote 50—Contributions	18,200,000	18,400,000
	19,408,000	19,512,000
Less:		
parliamentary appropriations lapsed	3,931,242	2,013,332
recoveries of prior year's contributions	20,485	74,872
subscription income	15,772	
	15,440,501	17,423,796

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1982 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles consistently applied.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

The consolidated financial statements of the System for the two years ended December 31, 1981 and 1980 were reported upon by another firm of chartered accountants.

COOPERS & LYBRAND
Chartered Accountants

Ottawa, Canada
February 28, 1983

CONSOLIDATED BALANCE SHEET
(in thousands of dollars)

ASSETS	December 31		LIABILITIES	December 31	
	1982	1981		1982	1981
Current Assets			Current Liabilities		
Accounts receivable	370,414	451,759	Bank loans and other indebtedness	114,005	63,721
Material and supplies	449,879	436,621	Accounts payable	537,122	595,134
Other current assets	186,636	175,022	Accrued charges	240,357	224,540
	1,006,929	1,063,402	Current portion of long-term debt	34,043	35,814
Insurance Fund	4,086	34,531	Other current liabilities	90,436	151,821
Investments	42,431	94,046		1,015,963	1,071,030
Properties	5,193,494	4,832,112	Provision for Insurance	4,086	34,531
Other Assets and Deferred Charges	89,031	109,672	Other Liabilities and Deferred Credits	229,891	215,832
			Long-Term Debt	2,240,774	1,748,378
			Minority Interest in Subsidiary Companies	4,345	4,345
			SHAREHOLDER'S EQUITY		
			Capital stock of Canadian National Railway Company; 6,283,902 (1981—6,275,302) common shares of no par value authorized, issued and outstanding	2,486,425	2,482,125
			Retained earnings	354,487	577,522
	6,335,971	6,133,763		2,840,912	3,059,647
				6,335,971	6,133,763

See accompanying notes to consolidated financial statements.

On behalf of the Board:

J. H. HORNER
Director

J. MAURICE LECLAIR
Director

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

CONSOLIDATED STATEMENT OF INCOME

(in thousands of dollars)

	Year ended December 31		
	1982	1981	1980
CN Rail			
Revenues.....	2,961,504	3,074,585	2,664,373
Expenses.....	2,996,403	2,859,619	2,429,125
Income (loss).....	(34,899)	214,966	235,248
Terra Transport			
Revenues.....	46,799	49,078	44,112
Expenses.....	79,193	77,901	70,983
Loss.....	(32,394)	(28,823)	(26,871)
Grand Trunk Corporation			
Revenues.....	415,367	468,628	338,322
Expenses.....	469,872	428,133	329,168
Income (loss).....	(54,505)	40,495	9,154
CN Enterprises			
CN Communications			
Revenues.....	244,016	217,641	192,335
Expenses.....	211,919	185,713	158,990
Income.....	32,097	31,928	33,345
CN Trucking			
Revenues.....	88,544	99,142	80,298
Expenses.....	94,302	99,403	78,165
Income (loss).....	(5,758)	(261)	2,133
CN Hotels and Tower			
Revenues.....	56,386	58,184	56,598
Expenses.....	58,016	57,702	54,021
Income (loss).....	(1,630)	482	2,577
CN Marine Inc.			
Revenues.....	187,623	175,475	163,268
Expenses.....	171,116	166,162	154,535
Income.....	16,507	9,313	8,733
CN Exploration			
Revenues.....	18,578	7,145	3,833
Expenses.....	7,474	3,006	1,155
Income.....	11,104	4,139	2,678
Real Estate			
Revenues.....	19,711	17,779	23,650
Expenses.....	8,415	7,255	4,919
Income.....	11,296	10,524	18,731
Other Businesses			
Income.....	266	397	882
Total CN Enterprises			
Income.....	63,882	56,522	69,079
CN Express			
Revenues.....	96,266	105,743	126,918
Expenses.....	136,891	145,639	180,050
Loss.....	(40,625)	(39,896)	(53,132)
Miscellaneous			
Loss.....	(124,494)	(48,114)	(43,066)
Income (loss) before income taxes and extraordinary item.....	(223,035)	195,150	190,412
Income taxes.....		93,120	88,922
Income (loss) before extraordinary item.....	(223,035)	102,030	101,490
Reduction in income taxes on application of prior years' losses.....		91,140	86,672
Net income (loss).....	(223,035)	193,170	188,162

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS

(in thousands of dollars)

	Year ended December 31		
	1982	1981	1980
Balance, beginning of year, as restated (Note 5b).....	577,522	422,986	273,369
Net income (loss) for the year.....	(223,035)	193,170	188,162
	354,487	616,156	461,531
Dividend.....		38,634	38,545
Balance, end of year.....	354,487	577,522	422,986

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended December 31		
	1982	1981	1980
Working Capital (Deficiency), beginning of year	(7,628)	(26,938)	176,919
Funds Provided			
Net Income (loss) for the year	(223,035)	193,170	188,162
Add/(deduct) items not involving the current provision or use of funds			
—Depreciation	239,573	224,224	200,505
—Amortization of capital leases	506		
—Amortization of discount on long-term debt	512	465	767
—Share of net (income) loss retained by investees accounted for by equity method	(1,979)	3,388	2,967
—Provision for impairment of investments	97,407		
Funds from operations	112,984	421,247	392,401
Issuance of long-term debt and obligations assumed under capital leases	536,076	487,953	86,952
Issuance of capital stock	4,300	6,614	26,676
Net proceeds from disposal of assets and investment	16,236	32,610	27,248
Repayments of advances and balance of sale of assets	9,587	8,835	8,753
Working capital of subsidiary acquired		2,961	1,429
Long-term investment maturing within one year	21,605	3,972	11,667
Other	700,788	964,192	663,126
Total Funds Provided	700,788	964,192	663,126
Funds Used			
Additions to properties			
—Owned	611,786	662,540	558,134
—Leased	36,314		
Investments			
—Acquisition of subsidiaries		2,266	48,928
—Purchase of acquired subsidiary bonds			14,700
—Other	4,673	9,404	51,326
Working capital of previously consolidated subsidiary	5,229		
Reduction of long-term debt and capital lease obligations	42,550	227,478	155,350
Discount on issuance of debentures	1,642	4,560	
Dividend		38,634	38,545
Total Funds Used	702,194	944,882	866,983
Increase (Decrease) in Working Capital	(1,406)	19,310	(203,857)
Working Capital Deficiency, end of year	(9,034)	(7,628)	(26,938)

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted to the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries (with the exception of one subsidiary of Grand Trunk Corporation which the Company intends to dispose of an which is accounted for by the equity method), and the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than two-thirds of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements. Investments in companies in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division and CN Enterprises, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Properties are carried at cost, which, in the case of properties brought into the System on January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of \$262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties), except, in the case of United States properties, for the application of depreciation accounting to ties, rails, other track material and ballast. Major additions and replacements generally are capitalized with the exception of labour costs relating to track material replacement and interest costs which are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation except for CN Trucking and CN Hotels and Tower divisions which follow the unit plan whereby gains or losses are taken into income as they occur.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communications systems	5.68%

Hotel properties are depreciated at annual rates of 2% to 10% and vessels at 5%.

(f) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(g) Pensions

Current service costs are charged to operations, and funded, as they accrue.

Prior service costs are funded by annual payments covering principal and interest over varying periods to 2006 (2015 in the case of U.S. Plans) and charged to operations on the same basis, net of annual amortization of \$4.3 million with respect to the cumulative excess of charges to operations over funding requirements.

(h) Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, properties and long-term debt for which historical rates have been used. Income is charged or credited with all exchange differences. Income and expenses of foreign subsidiaries have been translated at average rates during the year except for depreciation provisions which are on the same basis as the related properties.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 2: Investments

	Percentage of Voting Interest	December 31	
		1982	1981
		(in thousands of dollars)	
Companies accounted for by equity method			
Chicago and Western Indiana Railroad Company	20%	6,389	7,191
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		20,483	9,799
Other companies and investments, at cost less provisions for impairment where applicable		37,554	27,672
Total		4,877	66,374
		42,431	94,046

During 1982 the Company has made provisions of \$97,407,000 for impairment of value in respect of investments in a previously-consolidated subsidiary and another company previously carried at cost. These provisions have been charged to Grand Trunk Corporation expense — \$35,893,000 and Miscellaneous loss — \$61,514,000.

Note 3: Properties

	December 31, 1982			December 31, 1981		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
(in thousands of dollars)						
CN Rail	6,372,440	2,498,493	3,873,947	5,976,969	2,406,072	3,570,897
TerraTransport	93,982	45,145	48,837	93,529	41,209	52,320
Grand Trunk Corporation	537,007	131,406	405,601	569,753	143,646	426,107
CN Enterprises						
CN Communications	647,455	237,742	409,713	603,218	215,647	387,571
CN Trucking	64,593	34,803	29,790	66,454	33,105	33,349
CN Hotels and Tower	193,445	66,487	126,958	189,183	61,763	127,420
CN Marine Inc.	206,444	32,518	173,926	176,388	24,311	152,077
CN Exploration	13,704	204	13,500	1,716	52	1,664
Real Estate	42,182	10,830	31,352	28,779	7,976	20,803
Other Businesses	37,157	2,766	34,391	3,048	2,004	1,044
CN Express	52,475	25,773	26,702	71,334	32,084	39,250
Miscellaneous	27,177	8,400	18,777	27,177	7,567	19,610
	8,288,061	3,094,567	5,193,494	7,807,548	2,975,436	4,832,112
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	875,222	502,867	372,355	860,917	483,508	377,409

At December 31, 1982 the gross value of assets under capital leases included above was \$36.3 million and related accumulated amortization thereon amounted to \$0.5 million.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 4: Long-Term Debt

			December 31	
	Maturity	Currency in which payable	1982	1981
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Detroit & Toledo Shore Line, 1st Mortgage Bonds	Dec. 1, 1982	United States		2,434
Canadian National 5¼%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	66,242	68,242
Canadian National 8¾%, 10 Year Bonds	Nov. 15, 1986	United States	83,232	83,232
Canadian National 8¾%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	49,158	51,185
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	103,641	107,141
Canadian National 14¾%, 10 Year Notes	Dec. 1, 1991	United States	117,817	117,817
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	133,533	133,533
Canadian National 8¾%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	105,935	105,935
Canadian National 97/16%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	
Canadian National 14¾%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			1,627,579	1,206,503
Government of Canada Loan and Advances (c)				
Government of Canada consolidated loan (d)		Canadian	275,763	282,542
Canadian Government Railways advances for working capital		Canadian	14,104	14,108
Total Government of Canada Loan and Advances			289,867	296,650
Other				
Amounts owing under equipment purchase agreements (e)		United States	207,282	227,845
Bank loans 7¾% (f)		Swiss Francs	129,158	64,474
Capital lease obligations (g)		Various	32,587	
Promissory note 9¾% (h)		Canadian	1,957	2,189
Total Other			370,984	294,508
			2,288,430	1,797,661
Less: unamortized discount on long-term debt				
current portion of long-term debt, at historical exchange rates			7,077	5,947
sinking fund debentures due 2002, held and not cancelled			29,986	32,743
			10,593	10,593
			47,656	49,283
Long-Term Debt			2,240,774	1,748,378

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) Weighted average interest rate on Government of Canada loan and advances outstanding at December 31, 1982 and 1981, was approximately 8.3% per annum.

(d) The Government of Canada consolidated loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of \$13.63 million covering principal and interest to June 30, 2008.

(e) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¼%. As at December 31, 1982, the principal amounts are payable as U.S. \$197.3 million (December 31, 1981—U.S. \$217.7 million).

(f) Two bank loans of 100 million Swiss Francs each, repayable on April 9, 1985 and March 16, 1987, or earlier at the Company's option.

(g) Interest rates for these leases range from approximately 11¼% to 15¼% and expiry dates occur between 1985 and 2002. See Note 6 for further information concerning commitments under leases.

(h) Repayable by semi-annual instalments of \$218,503, including principal and interest, to August 1, 1988.

(i) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1982, and including imputed interest of \$18.0 million with respect to payments under capital lease obligations, are as follows:

Year ending December 31:	(in thousands of dollars)
1983	39,160
1984	56,107
1985	180,971
1986	132,676
1987	243,686
1988—1992	428,448
1993—1997	408,707
1998—2002	389,851
2003—2007	323,514
2008—2012	76,751

(j) If the year-end exchange rate had been used in translating long-term debt payable in foreign currencies, the long-term debt would have been increased by \$132.0 million (1981—\$75.2 million).

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 5: Shareholder's Equity

(a) Capital Stock

During the year, 8,600 shares (1981—13,228) of the no par value common stock of the Company were issued to the Government of Canada at a value of \$4,300,000 (1981—\$6,614,000) as part of an arrangement whereby the Government shall purchase shares in the capital stock of the Company having a value in aggregate of up to \$143,100,000 (which, adjusted for inflation, now amounts to \$149,767,000) as a contribution to the cost of CN Marine's capital projects. The aggregate value of shares issued to December 31, 1982 under this arrangement was \$37,590,000 and a further 89,736 shares at a value of \$44,868,000 have been issued during 1983.

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Since the Company sustained a net loss for the year, no dividend has been accrued in 1982.

The Government of Canada, through the Minister of Transport, has deemed that certain Government payments to the Company in earlier years constituted a double benefit to the Company. Accordingly, an amount of \$46,847,000 has been added to long-term debt as part of the Government of Canada consolidated loan, the balance of Retained Earnings at January 1, 1980 has been adjusted by \$41,829,000, \$4,564,000 has been charged to income for that year, and the remainder has been applied against an earlier provision.

Note 6: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1982, under leases, of which the significant portion is in respect of railway rolling stock, but excluding lease obligations recorded as long-term debt (see Note 4) are as follows:

	Non-Cancellable Leases	Operating Leases
	Capital Leases	Leases
	(in thousands of dollars)	

Year ending December 31:		
1983	40,665	56,115
1984	40,622	46,441
1985	41,505	41,056
1986	37,035	36,563
1987	35,640	34,754
1988—1992	83,019	99,623
1993—1997	6,236	38,680
1998—2002	2,814	7,902
thereafter	446	194
Total minimum lease payments	287,982	361,328
Less amount representing imputed interest	86,766	
Present value of net minimum lease payments under capital leases	201,216	

Many of the leases provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31		
	1982	1981	1980
	(in thousands of dollars)		
Total expenses	176,073	178,914	146,685
Expenses under capital leases not included in long-term debt	41,262	43,276	46,852

(iii) Net change in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases of earlier years which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1982	1981	1980
	(in thousands of dollars)		
Net increase (reduction) in income	596	(540)	(761)
Increase in Assets			
Properties			
Leased properties under capital leases	296,019	301,397	303,937
Less accumulated amortization	152,292	131,487	109,535
	143,727	169,910	194,402
Increases in Liabilities			
Current Liabilities			
Present value of obligations under capital leases	22,314	22,188	23,105
Non-Current Liabilities			
Present value of obligations under capital leases	201,216	230,877	268,534
Less current portion	22,314	22,188	23,105
	178,902	208,689	245,429

(b) Other

The Company has a commitment at December 31, 1982, to purchase rail from a major Canadian steel producer over the period of the next nineteen months at an aggregate cost of \$72.5 million. In addition, there are commitments for capital expenditures of \$76.5 million for railway ties and \$4.8 million for rolling stock.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1982	1981	1980
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	229,494	162,018	93,028
(b) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	16,161	17,341	17,328
(c) Other	6,529	5,718	5,532
Other	803	2,623	
	252,987	187,700	115,888

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age, based on compensation and length of service. Annual pension costs were as follows:

Year ended December 31		
1982	1981	1980
(in thousands of dollars)		
185,359	182,570	196,712

The total amount of past service costs remaining to be charged to operations at December 31, 1982 and 1981, based on the latest actuarial valuation as at December 31, 1980 (December 31, 1980 amount based on December 31, 1977 actuarial valuation), adjusted for subsequent changes, aggregate:

At December 31		
1982	1981	1980
(in thousands of dollars)		
Canadian plans.....	1,526,280	1,445,213
U.S. plans.....	13,710	28,669
	1,539,990	1,473,882

The amount remaining at December 31, 1982, will be charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1983.....	125,070
1984.....	132,001
1985.....	139,366
1986.....	147,091
1987.....	133,355
1988.....	140,744
1989.....	148,631
1990.....	156,890
1991.....	165,584
1992.....	150,807
1993.....	132,589
1994.....	134,276
1995.....	141,869
1996.....	142,765
1997.....	97,041
1998.....	93,537
1999.....	98,678
2000.....	104,081
2001.....	109,793
2002.....	52,699
2003.....	55,583
2004.....	58,628
2005.....	61,836
2006.....	65,073
2007-2008.....	103
2009.....	561
2010-2011.....	564
2012-2015.....	1,479

Funding exceeded the charge to operations by \$4.3 million for each of the years 1982 and 1981. In 1980, charges to operations exceeded funding by \$9.3 million. The cumulative excess of charges to operations over funding requirements, amounting to \$55.8 million (1981 — \$60.1 million), is included in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1980, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by \$165.1 million.

Note 9: Miscellaneous Loss

Miscellaneous loss consists of the following:

	Year ended December 31		
	1982	1981	1980
(in thousands of dollars)			
Miscellaneous revenues.....	1,839	1,851	1,655
Interest			
Total interest on long-term debt.....	236,206	158,192	125,284
Interest on short-term borrowings.....	7,182	14,946	1,017
Interest on investments.....	(3,015)	(2,307)	(15,376)
Total interest (net).....	240,373	170,831	110,925
Interest assigned to divisions.....	(214,169)	(168,398)	(109,325)
Other expense (net) ⁽¹⁾	100,129	47,532	43,121
Total expenses.....	126,333	49,965	44,721
Total miscellaneous loss.....	124,494	48,114	43,066

⁽¹⁾Other expense (net) consists of a 1982 provision for impairment of the value of a portfolio investment and general corporate income and expenses.

Note 10: Income Taxes

The company has timing differences of approximately \$1.1 billion which are available to reduce taxable income of future years. Of that amount, \$897 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets. In addition, investment tax credits of about \$19 million, \$28 million, \$35 million and \$22 million are also available to reduce future income taxes otherwise payable until December 31, 1984, 1985, 1986 and 1987 respectively.

Note 11: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1982, such revenues approximated \$528 million (1981—\$607 million, 1980—\$579 million).

(c) Identifiable Assets by Division

	December 31		
	1982	1981	1980
(in thousands of dollars)			
CN Rail.....	4,612,860	4,376,924	3,975,642
TerraTransport.....	65,616	63,481	62,338
Grand Trunk Corporation.....	586,727	619,742	546,902
CN Enterprises			
CN Communications.....	463,827	452,221	408,940
CN Trucking.....	50,371	62,618	59,040
CN Hotels and Tower.....	138,781	141,748	143,289
CN Marine Inc.....	204,662	175,766	161,994
CN Exploration.....	20,845	2,718	
Real Estate.....	52,046	32,588	
Other Businesses.....	45,480	71,209	75,152
CN Express.....	42,160	61,388	69,078
Miscellaneous.....	52,596	73,360	140,412
Total assets per Consolidated Balance Sheet.....	6,335,971	6,133,763	5,642,787

Assets pertaining to the Real Estate and CN Exploration Divisions were not separately identified in years prior to 1981.

CANADIAN NATIONAL RAILWAY SYSTEM—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Concluded

(d) Capital Expenditures and Depreciation by Division

	Capital Expenditures ⁽¹⁾				Depreciation	
	Year ended December 31					
	1982	1981	1980	1982	1981	1980
	(in thousands of dollars)					
CN Rail	469,057	512,290	408,685	161,692	151,717	134,971
TerraTransport	1,276	3,533	4,249	3,361	2,392	2,603
Grand Trunk Corporation	26,161	39,493	42,311	13,553	11,952	14,028
CN Enterprises						
CN Communications	62,260	58,838	33,360	36,374	31,696	23,921
CN Trucking	1,347	8,765	8,900	4,595	5,830	5,596
CN Hotels and Tower	6,161	10,143	6,594	5,889	5,753	5,655
CN Marine Inc.	30,452	19,607	49,836	8,517	8,466	8,251
CN Exploration ⁽²⁾	11,988	1,716			53	
Real Estate ⁽²⁾	1,661	60		451	365	
Other Businesses	34,108	954	98	773	63	107
CN Express	3,349	1,118	4,101	3,785	4,286	4,569
Miscellaneous	280	6,023		1,089	1,651	804
	648,100	662,540	558,134	240,079	224,224	200,505

⁽¹⁾ Represents additions to property, plant and equipment.

⁽²⁾ Amounts for capital expenditures and depreciation pertaining to the Real Estate and CN Exploration Divisions were not separately identified in years prior to 1981.

Note 12: Other Matters

- (a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance and marine services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1982 aggregated \$487.3 million (1981—\$483.4 million, 1980—\$409.7 million) and the amounts receivable therefrom at December 31, 1982, amount to \$4.5 million (1981—\$11.5 million, 1980—\$0.2 million).

- (b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding \$292.8 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1982, amounted to \$238.2 million of which \$50.9 million was received in 1982 (1981—\$51.1 million).

- (c) Commencing in 1981, the Government of Canada has agreed to pay during its 1982-83 fiscal period an amount not exceeding \$25 million to the Company to conduct a program of testing and evaluation of railway operations in Newfoundland and to reimburse CN for certain wage and wage-related costs incurred by CN at the request of the Government during the testing and evaluation period. Total billings in 1982 amounted to \$13.8 million (1981—\$8.6 million) and the amounts receivable therefrom at December 31, 1982 amount to \$1.0 million (1981—\$0.9 million).

- (d) On February 1, 1983, the Government of Canada announced its decision to implement a new program to permit the rail freight rates on certain grains and grain products, which have been fixed by statute for many decades, to increase. As part of this program Parliamentary approval will be sought covering arrangements for interim payments to compensate CN for a significant portion of revenue losses from the movement of grain for the crop year from August 1, 1982 to July 31, 1983.

- (e) Grand Trunk Corporation, under the terms of an acquisition agreement dated August 17, 1982, agreed, subject to certain conditions, including the achievement of stated profitability levels, to acquire all the voting shares of the reorganized Chicago, Milwaukee, St. Paul and Pacific Railroad Company. The purchase consideration would be \$1.00 together with the assumption of some U.S. \$175 million in present value of the acquired company's long-term obligations. The transaction, if it takes place, would be likely to occur by December 31, 1984.

Note 13: Reclassification of Comparative Figures

During 1982, changes were made to improve the classification of certain items and for comparative purposes the 1981 and 1980 figures have been reclassified. In addition, certain divisions ceased participation in the System's self-insurance program and as a result the level of the Insurance Fund and the Provision for Insurance have been significantly reduced.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.

MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1982 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.

Auditor General of Canada

Ottawa, Ontario
September 15, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Cash	1,452	1,409	Filing fee payable	30	
Deposit with Receiver General for Canada	95,000	95,000	Matured bonds—Unclaimed (Note 3)	14,025	14,025
Blocked funds (Note 2)	717,700	635,506	Due to Canada (Note 4)	324,024	324,024
				338,079	338,049
			EQUITY OF CANADA		
			Capital stock		
			Authorized and issued		
			10 Class A shares without nominal or par value	976	976
			Retained earnings	475,097	392,890
				476,073	393,866
	814,152	731,915		814,152	731,915

Approved by the Board of Directors:

A. G. IRVINE

Director

STANLEY L. ALLEN

Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Interest income.....	82,237	73,982
Filing fee.....	30	30
Net income for the year.....	82,207	73,952
Retained earnings at beginning of the year		
As previously reported.....	227,784	227,772
Adjustment to prior years (Note 5).....	165,106	91,166
As restated.....	392,890	318,938
Retained earnings at end of the year.....	475,097	392,890

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Authority

The Corporation was incorporated under the Canada Business Corporations Act and is an agency Crown corporation named in Schedule C to the Financial Administration Act. It ceased all active operations in 1957 at which time it sold its fleet of eight vessels to Cuban interests.

2. Blocked funds

The final installment of \$470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank of America from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 require blocked funds to be held in an interest-bearing account and at December 31, 1982 accumulated interest, as calculated by the bank, amounted to \$247,300 (1981—\$165,106).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed. A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 31, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

5. Adjustment to prior years

During the year, interest on the blocked funds was determined and, as a result, retained earnings at January 1, 1982 has been adjusted by the accumulated interest as at that date. \$73,940 of the adjustment is applicable to 1981 and has been credited to income for that year. The remainder is applicable to years prior to January 1, 1981 and retained earnings at that date has been adjusted accordingly.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Company as at December 31, 1981 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
September 16, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	1,409	1,427	Filing fee payable		30
Deposit with Receiver General for Canada	95,000	95,000	Matured bonds—Unclaimed (Note 3)	14,025	14,025
Agreement of sale (Note 2)	470,400	470,400	Due to Canada (Note 4)	324,024	324,024
				338,049	338,079
			EQUITY OF CANADA		
			Capital stock		
			Authorized and issued		
			10 Class A shares without nominal or par value	976	976
			Retained earnings		
			Balance at beginning of the year	227,772	227,760
			Bank interest	42	42
			Filing fee	(30)	(30)
			Balance at end of the year	227,784	227,772
				228,760	228,748
				566,809	566,827
	566,809	566,827			

Approved by the Board of Directors:

A. G. IRVINE
Director

S. L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1981

1. Nature of activities

The Company, wholly owned by Her Majesty in Right of Canada, ceased all active operations in 1957 at which time it sold its fleet of eight vessels to Cuban interests.

2. Agreement of sale

The final instalment on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these monies will be collected when the regulations are repealed.

Amendments to the Cuban Assets Control Regulations, effective March 2, 1979, prohibit the holding of blocked funds in non-interest bearing status. Management is currently attempting to determine the amount of interest, if any, that should be accrued on this account.

A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been outstanding since March 31, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Company intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable from monies to be received upon collection of the final instalment due under the agreement of sale described in Note 2.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

THE HONOURABLE EDWARD C. LUMLEY, P.C., M.P.
MINISTER OF INDUSTRY, TRADE AND COMMERCE, AND
REGIONAL ECONOMIC EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1983 and the statements of operations and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
May 31, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	122,728	78,216	Accounts payable and accrued liabilities	418,672	405,303
Term deposits	680,000	940,000	Royalties received in advance	58,340	58,874
Accounts receivable	440,068	283,097		477,012	464,177
Accrued interest	5,390	21,069	Provision for employee termination benefits	124,028	121,872
Prepaid expenses	10,318	4,648		601,040	586,049
	1,258,504	1,327,030			
Investment in Canada bonds (market value 1983—\$211,563; 1982—\$258,400)	247,500	347,500	EQUITY OF CANADA		
Industrial and intellectual property rights (Note 3)	1	1	Capital stock		
Experimental equipment on loan to a licensee (Note 4)	1	1	Authorized—10,000 shares of no par value		
			Issued—5,000 shares fully paid	296,199	296,199
			Surplus	608,767	792,284
				904,966	1,088,483
	1,506,006	1,674,532		1,506,006	1,674,532

Approved by the Board:

W. D. GORDON
Director

P. P. PROULX
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Concluded

STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Royalties	1,360,183	1,196,125
Less: awards to inventors	(100,715)	(104,208)
amounts paid or owing to third parties ..	(186,515)	(128,498)
	1,072,953	963,419
Interest on investments	133,369	229,479
Service charges under agency agreements	48,591	35,975
Interest charged on overdue accounts	37,903	1,758
Miscellaneous	6,086	13,511
	1,298,902	1,244,142
Expenses		
Salaries and employee benefits	937,644	889,507
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5) ..	225,624	152,612
Accommodation, equipment and other rentals ..	88,553	83,552
Legal fees	59,118	66,008
Travel and removal	38,628	19,908
Bad debts	36,344	596
Office supplies, printing, furnishings and equipment	34,575	42,510
Communications	30,482	30,420
Professional and special services	29,831	64,695
Miscellaneous	1,620	2,737
	1,482,419	1,352,545
Cost of operations	183,517	108,403
Parliamentary appropriation (Note 6)		350,000
Excess of parliamentary appropriation over cost of operations (cost of operations over parliamentary appropriation) for the year ..	(183,517)	241,597
Surplus at beginning of the year	792,284	550,687
Surplus at end of the year	608,767	792,284

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Working capital provided		
Redemption of Canada bonds	100,000	
Parliamentary appropriation		350,000
	100,000	350,000
Working capital applied		
Cost of operations	183,517	108,403
Less: provision for employee termination benefits ..	(2,156)	(41,257)
	181,361	67,146
Increase (decrease) in working capital	(81,361)	282,854
Working capital at beginning of the year	862,853	579,999
Working capital at end of the year	781,492	862,853

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation listed in Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Investment in Canada bonds

Canada bonds are carried at cost since it is management's intention to hold them to maturity in 1989.

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of \$1. The cost of acquisition, protection, licensing and maintenance of industrial and intellectual property rights is charged to operations as incurred.

Experimental equipment on loan to a licensee

Experimental equipment on loan to a licensee is recorded at a nominal value of \$1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Parliamentary appropriations

Parliamentary appropriations are recorded when received.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to \$1,957,000 (1982—\$1,750,000).

4. Experimental equipment on loan to a licensee

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to \$123,500 (1982—\$123,500).

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1983	1982
	\$	\$
Fees and related expenses	380,361	279,785
Less: recoveries	154,737	127,173
	225,624	152,612

6. Parliamentary appropriation

An appropriation of \$350,000 was voted for the year ended March 31, 1983. However, no funds were received because of the favourable working capital position of the Corporation.

7. Lease commitments

The Corporation pays an annual rent of \$79,476 for accommodation under an agreement which expires on October 31, 1983. The amount of the rent payable after that date has not yet been determined.

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

THE HONOURABLE PIERRE DEBANÉ, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1983 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith. The transactions that have come under my notice have been within the statutory powers of the Corporation except for the activities involving frozen fish products described in Note 1 to the financial statements. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
May 27, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash.....	469,042	142,999	Loans from Canada.....	7,000,000	
Government of Canada—Treasury bills.....		987,900	Accounts payable and accrued liabilities.....	4,078,452	3,284,006
Accounts receivable.....	8,816,257	6,434,157	Provision for additional contributions payable to fishermen and producers (Note 2).....	825,000	2,000,000
Inventories (Note 3).....	8,292,850	3,460,017	Current portion of long-term debt (Note 5).....	312,500	312,500
	17,578,149	11,025,073		12,215,952	5,596,506
Long-term receivables.....	17,556	34,741			
Fixed (Note 4)			Long-term		
Land, buildings and equipment, at cost or appraised value.....	2,764,927	2,722,289	Loans from Canada, net of current portion (Note 5).....	1,093,500	1,406,000
Less: accumulated depreciation.....	1,432,546	1,227,155	Provision for employee termination benefits (Note 2).....	193,188	160,762
	1,332,381	1,495,134		1,286,688	1,566,762
			EQUITY OF CANADA		
			Retained earnings.....	5,425,446	5,391,680
	18,928,086	12,554,948		18,928,086	12,554,948

Approved by the Board:

D. D. TANSLEY
Director

A. J. MALONEY
Director

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Sales	52,637,782	45,886,339
Less: freight and insurance	3,502,605	2,991,627
	49,135,177	42,894,712
Cost of goods sold		
Production costs	43,982,598	37,327,659
Transportation, storage and packaging	1,877,954	1,774,183
Other buying costs	842,272	892,054
	46,702,824	39,993,896
Gross margin	2,432,353	2,900,816
Expenses		
Selling	834,484	753,607
Administrative	560,743	653,195
Other (Note 6)	178,360	256,187
	1,573,587	1,662,989
Income before additional contributions to fishermen and producers and extraordinary item	858,766	1,237,827
Additional contributions to fishermen and producers (Note 2)	825,000	
Income before extraordinary item	33,766	1,237,827
Write down of fish plant		460,000
Net income for the year	33,766	777,827

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Unappropriated		
Balance at beginning of the year	3,087,680	2,309,853
Net income for the year	33,766	777,827
Balance at end of the year	3,121,446	3,087,680
Appropriated (Note 7)	2,304,000	2,304,000
	5,425,446	5,391,680

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Working capital provided		
Operations		
Income before extraordinary item	33,766	1,237,827
Less: write down of fish plant		460,000
Net income for the year	33,766	777,827
Add: charges to earnings which did not require an outlay of funds		
depreciation	227,575	225,715
increase in provision for employee termination benefits	32,426	36,140
write down of fish plant		460,000
	293,767	1,499,682
Decrease in long-term receivables	17,185	61,901
	310,952	1,561,583
Working capital applied		
Net additions to fixed assets	64,822	94,346
Long-term debt becoming current	312,500	312,500
	377,322	406,846
Increase (decrease) in working capital	(66,370)	1,154,737
Working capital at beginning of the year	5,428,567	4,273,830
Working capital at end of the year	5,362,197	5,428,567

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is an agency Crown corporation of Canada and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans. Loans used to finance current assets are interest bearing and are repayable within one year. Total loans outstanding from Canada and banks shall not exceed \$30 million. The Corporation is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

Frozen fish products

Sales of frozen fish products amounting to \$5,304,978 are included in the sales of \$52,637,782 shown on the statement of income. In addition, the Corporation markets frozen fish products under a contractual arrangement for a group of companies. The Corporation does not earn any revenue for this service but recovers its direct cost of providing the service and overhead expenses. The total market value is \$17,768,926 and is in addition to the sales shown on the statement of income.

2. Significant accounting policies

Depreciation

Depreciation is calculated on a straight-line method and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

CANADIAN SALTFISH CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

Foreign currency translation

Transactions in foreign currency during the year are translated into Canadian dollars at the exchange rate in effect at the time of the transaction. At year-end, accounts receivable or payable in foreign currency are translated at the year-end exchange rate where such translation results in a loss. Unrealized gains are not recorded.

Provision for additional contributions to fishermen and producers

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to fishermen and producers are determined by the Board based on the results of operations. These contributions are made in respect of products purchased and processed during the year and therefore are charged to the operations of the year in which they are approved for distribution.

In the previous year the Corporation's Board of Directors approved the provision of an interim additional payment to fishermen and producers of \$2,000,000. Since this was considered by the Board to be an adjustment of the initial purchase prices and a cost of operations, it was included in production costs for the year ended March 31, 1982.

Pension plan

All employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required for both the employee and the Corporation. Contributions with respect to current services are expensed in the current period.

Employee termination benefits

Employees of the Corporation are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

Inventories are made up of the following categories:

	1983	1982
	\$	\$
Fish, at lower of cost and net realizable value	7,560,960	2,797,025
Packages and supplies, at cost	208,483	189,371
Salt, at cost	523,407	473,621
	<u>8,292,850</u>	<u>3,460,017</u>

4. Fixed assets

	1983		1982	
	Cost or appraised value	Accumulated depreciation	Net book value	Net
	\$	\$	\$	\$
Land	117,574		117,574	117,574
Buildings	898,940	184,044	714,896	758,958
Equipment	1,590,731	1,170,411	420,320	601,305
Furniture and fixtures ..	157,682	78,091	79,591	17,297
	<u>2,764,927</u>	<u>1,432,546</u>	<u>1,332,381</u>	<u>1,495,134</u>

Depreciation expense for the year end March 31, 1983 is \$227,575 (1982—\$225,715).

5. Long-term loans from Canada

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal instalments. Outstanding long-term loans are as follows:

Due date	Interest rate %	Balance March 31, 1983
		\$
March 25, 1984	7 ½	54,000
June 19, 1984	7 ½	147,000
September 22, 1985	7 ½	67,500
March 31, 1986	8 ½	37,500
March 27, 1989	10 ½	60,000
September 28, 1989	10	560,000
September 30, 1990	12 ½	480,000
		<u>1,406,000</u>
Less current portion		<u>312,500</u>
		<u>1,093,500</u>

Annual long-term loan repayment requirements over the next five fiscal years are \$312,500 in 1984, \$258,500 in 1985, \$185,000 in 1986 and \$150,000 in both 1987 and 1988.

6. Other expenses

Other expenses include the following:

	1983	1982
	\$	\$
Interest expense—Long-term	160,389	173,020
—Current	80,232	200,312
Gain on foreign exchange	(62,261)	(117,145)
	<u>178,360</u>	<u>256,187</u>

7. Appropriated retained earnings

The Board of Directors established that the following amounts be appropriated from retained earnings:

	1983	1982
	\$	\$
Reinvestment in fixed assets	1,004,000	1,004,000
General contingencies	1,000,000	1,000,000
Processing and quality improvements	200,000	200,000
Research and development	100,000	100,000
	<u>2,304,000</u>	<u>2,304,000</u>

8. Related party transactions

During 1982-83 the Corporation was asked by the Federal Government under a management agreement to assist in the operations of a fresh fish processing plant in Newfoundland. The Corporation made available its managerial and administrative expertise for which it charged a fee of \$75,000 to the plant operators and placed one of its management staff on the site to act in the capacity of general manager of the plant. All the Corporation's direct costs of the service were recovered from the operation.

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1982. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements together with the explanatory comments thereon present fairly the financial position of The

Board as at July 31, 1982 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE HASKINS & SELLS
Auditors

Winnipeg, Manitoba
March 11, 1983

BALANCE SHEET AS AT JULY 31, 1982
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Stocks of grain			Liability to the Banks.....	2,431,038,538	1,676,403,453
Wheat stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill.....	1,019,615,889	1,258,046,070	Liability to agents for grain purchased from producers but not yet delivered to the Board.....	843,806,200	1,114,178,600
Durum stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill.....	194,820,809	219,945,527	Liability to agents for deferred cash tickets.....	190,679,446	291,162,031
Oats stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver.....	21,180,065	562,137	Accrued expenses and accounts payable....	63,465,713	96,269,193
Designated Oats stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver.....	451,832		Prairie Grain Advance Payments Act.....		1,259,323
Barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill.....	213,647,113	247,453,555	Outstanding adjustment and final payment cheques to producers:		
Designated Barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver.....	17,518,775	19,729,098	—Wheat.....	510,621	1,388,214
Bills of exchange plus accrued interest:			—Durum.....	21,550	250,957
Receivable in Canadian funds.....	1,918,030,988	1,618,988,864	—Oats.....	2,595	2,550
Receivable in United States funds converted at forward sales values or the prevailing rate of exchange.....	554,649,041	195,350,054	—Barley.....	101,049	199,095
Accounts receivable			—Designated Barley.....	12,099	16,514
Sundry.....	75,123,725	69,151,342	Special Account—Net balance of undistributed payment accounts.....	7,095,704	5,989,927
Prairie Grain Advance Payments Act....	4,621,839		Provision for final payment expenses.....	7,532,538	6,899,509
Due from the Government of Canada			Surpluses resulting from operations		
re deficit on Pool Account operations			1981-82 Pool Account		
1981-82 Pool Account—Oats.....	2,291,454		—Wheat.....	434,322,524	419,831,046
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation.....	2,382,463	2,492,600	—Durum.....	57,472,741	1,156,364
Covered hopper cars, at cost less depreciation.....	82,674,218	86,024,652	—Oats.....		528,074
Office furniture, equipment and automobiles, at cost less depreciation.....	878,503	931,175	—Designated Oats.....	1,849,882	
Deferred and prepaid expenses.....	1,296,799	1,800,054	—Barley.....	38,309,925	71,167,414
	4,109,183,513	3,720,475,128	—Designated Barley.....	32,962,388	33,772,864
				4,109,183,513	3,720,475,128

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1981-82 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1982
(with prior year figures for the 1980-81 Pool Account for comparison)

EXHIBIT II

	1981-82		1980-81	
	Tonnes	Amount \$	Tonnes	Amount \$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	16,936,279	2,912,973,613	17,766,221	3,376,762,070
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver.....	51,322	8,856,836	43,798	11,168,317
Purchased from prior year Pool Account—Wheat.....	1,671,270	354,527,556		
	<u>18,658,871</u>	<u>3,276,358,005</u>	<u>17,810,019</u>	<u>3,387,930,387</u>
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,353,620		1,594,432	
Export	12,070,817		10,350,614	
Weight losses in transit and in drying.....	6,927		907	
	<u>13,431,364</u>	<u>2,857,142,012</u>	<u>11,945,953</u>	<u>2,743,149,690</u>
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31:				
Domestic	438,520		389,558	
Export	4,520,969		3,803,238	
Sale to the subsequent Pool Account—Wheat.....	268,018		1,671,270	
	<u>5,227,507</u>	<u>1,019,615,889</u>	<u>5,864,066</u>	<u>1,258,046,070</u>
	<u>18,658,871</u>	<u>3,876,757,901</u>	<u>17,810,019</u>	<u>4,001,195,760</u>
Surplus on Wheat transactions.....		<u>600,399,896</u>		<u>613,265,373</u>
Operating costs:				
Carrying charges:				
Carrying charges on Wheat stored in country elevators		109,082,332		116,355,687
Storage on Wheat stored in terminal elevators.....		15,683,076		8,827,509
		<u>124,765,408</u>		<u>125,183,196</u>
Interest, bank charges and net interest on other Board accounts.....		9,736,167		35,482,063
Demurrage		4,098,946		1,565,628
Net additional freight on Wheat shipped from country stations to terminal position		1,975,909		2,220,503
Handling and stop-off on wheat warehoused at interior terminals		194,716		220,662
Drying charges.....		21,815		216,939
Protein grading development program		212,333		1,338,193
Interest and depreciation on Wheat Board hopper cars		10,903,063		14,314,999
Wheat Board administrative and general expenses		14,169,015		12,892,144
		<u>166,077,372</u>		<u>193,434,327</u>
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1981, to October 31, 1982		<u>434,322,524</u>		<u>419,831,046</u>

THE CANADIAN WHEAT BOARD—Continued

1981-82 POOL ACCOUNT—AMBER DURUM WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1982
(with prior year figures for the 1980-81 Pool Account for comparison)

EXHIBIT III

	1981-82		1980-81	
	Tonnes	Amount \$	Tonnes	Amount \$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver.....	2,572,014	443,013,398	2,821,972	666,703,025
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	12,062	2,078,142	18,006	4,099,079
Purchased from prior year Pool Account—Durum	272,730	56,738,219		
	<u>2,856,806</u>	<u>501,829,759</u>	<u>2,839,978</u>	<u>670,802,104</u>
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	159,087		99,080	
Export	1,681,408		1,735,181	
Weight losses in transit and in drying	(16)		7,408	
	<u>1,840,479</u>	<u>385,609,143</u>	<u>1,841,669</u>	<u>481,065,508</u>
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31:				
Domestic	58,043		29,833	
Export	824,838		695,746	
Sale to the subsequent Pool Account—Durum	133,446		272,730	
	<u>1,016,327</u>	<u>194,820,809</u>	<u>998,309</u>	<u>219,945,527</u>
	<u>2,856,806</u>	<u>580,429,952</u>	<u>2,839,978</u>	<u>701,011,035</u>
Surplus on Amber Durum Wheat transactions		<u>78,600,193</u>		<u>30,208,931</u>
Operating costs:				
Carrying charges:				
Carrying charges on Durum stored in country elevators.....		15,617,945		19,750,485
Storage on Durum stored in terminal elevators		<u>2,708,344</u>		<u>1,929,639</u>
		18,326,289		21,680,124
Interest and bank charges		(1,642,619)		3,176,810
Demurrage		47,616		(393,942)
Net additional freight on Durum shipped from country stations to terminal position		168,421		84,906
Handling and stop-off on Durum warehoused at interior terminals		417,628		233,025
Drying charges		2,545		2,934
Interest and depreciation on Wheat Board hopper cars		1,655,780		2,273,783
Wheat Board administrative and general expenses		<u>2,151,792</u>		<u>1,994,927</u>
		<u>21,127,452</u>		<u>29,052,567</u>
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1981, to October 31, 1982		<u>57,472,741</u>		<u>1,156,364</u>

THE CANADIAN WHEAT BOARD—Continued

1981-82 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON JANUARY 31, 1983

EXHIBIT IV

	1981-82	
	Tonnes	Amount \$
Oats acquired		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	343,761	37,767,451
Purchased from prior year Pool Account—Oats	3,731	450,074
	<u>347,492</u>	<u>38,217,525</u>
Oats sold		
Completed sales to July 31 basis in store Thunder Bay or Vancouver	169,766	20,720,796
Weight losses in transit and in drying	(5)	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver		
Completed sales for period subsequent to July 31	145,708	17,753,364
Sale to subsequent Pool Account—Oats	<u>32,023</u>	<u>3,426,701</u>
	<u>347,492</u>	<u>41,900,861</u>
Surplus on Oats transactions		<u>3,683,336</u>
Operating costs		
Carrying charges:		
Carrying charges on Oats stored in country elevators		2,548,039
Storage on Oats stored in terminal elevators		<u>933,435</u>
		3,481,474
Interest and bank charges		1,416,351
Net additional freight on Oats shipped from country stations to terminal position		349,973
Drying charges		398
Interest and depreciation on Wheat Board hopper cars		221,303
Wheat Board administrative and general expenses		<u>505,291</u>
		5,974,790
Deficit on operations of the Board on the Pool Account—Oats, for the period from August 1, 1981, to January 31, 1983		<u>2,291,454</u>

THE CANADIAN WHEAT BOARD—Continued

1981-82 POOL ACCOUNT—DESIGNATED OATS STATEMENT OF OPERATIONS

FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1982

EXHIBIT V

	1981-82	
	Tonnes	Amount \$
Designated Oats acquired		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver.....	67,230	9,216,771
Designated Oats sold:		
Completed sales to July 31 basis in store Thunder Bay or Vancouver.....	64,440	10,526,765
Designated Oats stocks—Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:		
Completed sales for the period subsequent to July 31	2,790	451,832
	67,230	10,978,597
Surplus on Designated Oats transactions		1,761,826
Operating costs		
Interest		(225,363)
Interest and depreciation on Canadian Wheat Board hopper cars.....		43,281
Wheat Board administrative and general expenses		94,026
		(88,056)
Surplus on operations of the Board on the Pool Account—Designated Oats, for the period from August 1, 1981, to October 31, 1982...		1,849,882

1981-82 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS

FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1982

(with prior year figures for the 1980-81 Pool Account for comparison)

EXHIBIT VI

	1981-82		1980-81	
	Tonnes	Amount \$	Tonnes	Amount \$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver.....	5,542,873	686,722,549	4,723,319	615,999,061
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	24,507	2,997,441	9,176	1,274,892
Purchased from prior year Pool Account—Barley	221,439	30,387,533		
	5,788,819	720,107,523	4,732,495	617,273,953
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill.....	4,054,521	586,353,127	3,030,519	479,450,096
Weight losses in transit and in drying	897		3,266	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31	1,341,050	167,791,155	1,477,271	217,066,022
Sale to the subsequent Pool Account—Barley	392,351	45,855,958	221,439	30,387,533
	5,788,819	800,000,240	4,732,495	726,903,651
Surplus on Barley transactions		79,892,717		109,629,698
Operating costs:				
Carrying charges:				
Carrying charges on Barley stored in country elevators.....		22,095,032		20,194,560
Storage on Barley stored in terminal elevators.....		5,034,489		2,961,252
		27,129,521		23,155,812
Interest and bank charges		3,590,946		7,364,631
Demurrage		1,195,839		(267,412)
Net additional freight on Barley shipped from country stations to terminal position		497,711		85,063
Handling and stop-off on Barley warehoused at interior terminals		(37,653)		6,416
Drying charges		19,732		295,495
Interest and depreciation on Wheat Board hopper cars		3,568,324		3,805,781
Wheat Board administrative and general expenses		5,618,372		4,016,498
		41,582,792		38,462,284
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1981, to October 31, 1982		38,309,925		71,167,414

THE CANADIAN WHEAT BOARD—Continued

1981-82 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1981, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1982
(with prior year figures for the 1980-81 Pool Account for comparison)

EXHIBIT VII

	1981-82		1980-81	
	Tonnes	Amount \$	Tonnes	Amount \$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,220,023	190,656,652	894,644	148,085,354
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	1,119,039	203,065,047	804,361	157,939,178
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for the period subsequent to July 31	100,984	17,518,775	90,283	19,729,098
	1,220,023	220,583,822	894,644	177,668,276
Surplus on Designated Barley transactions		29,927,170		29,582,922
Operating costs:				
Interest		(5,057,271)		(5,655,014)
Interest and depreciation on Canadian Wheat Board hopper cars		785,412		720,853
Wheat Board administrative and general expenses		1,236,641		744,219
		(3,035,218)		(4,189,942)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1981, to October 31, 1982		32,962,388		33,772,864

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL
EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1982
(with prior year figures for comparison)

EXHIBIT VIII

	1981-82	1980-81		1981-82	1980-81
	\$	\$		\$	\$
Administrative and General Expenses			Allocations to Operations:		
Salaries—Board members, officers and staff	13,339,108	10,840,363	1. Marketing of Producers' Grain		
Unemployment insurance, pension, group insurance, medical and other employee benefits	1,552,925	1,466,565	1981-82 Pool Account—Wheat	8,200,519	
Advisory Committee—Travelling expenses and per diem allowances	92,194	69,175	1981-82 Pool Account—Durum	1,245,391	
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,426,576	1,304,987	1981-82 Pool Account—Oats	293,739	
Telephones—Exchange service and long distance calls	287,897	247,120	1981-82 Pool Account—Designated Oats	57,447	
Telegrams, cables and telex expense	146,363	129,199	1981-82 Pool Account—Barley	3,354,883	
Postage	565,735	441,179	1981-82 Pool Account—Designated Barley	738,432	
Printing, stationery and supplies	707,108	607,759	1980-81 Pool Account—Wheat	5,544,591	
Annual report, mini report and "Grain Matters", etc.	152,080	139,487	1980-81 Pool Account—Durum	857,969	
District meetings	24,860	13,775	1980-81 Pool Account—Oats	8,072	
Office expense	546,963	527,705	1980-81 Pool Account—Barley	1,647,310	
Travelling and transfer of staff	691,018	629,550	1980-81 Pool Account—Designated Barley	305,231	
Travelling expenses—Inspectors	153,052	147,234		22,253,584	19,001,947
Legal fees and court costs	83,522	65,758			
Audit fees	80,000	80,000	2. Distributing Final Payments to Producers		
Computing equipment—Rental and sundries	1,764,540	1,697,344	(a) Wheat and Durum		
Repair and upkeep of office machines and equipment	33,136	32,207	1980-81 Pool Account—Wheat	229,739	
Grain market publications and services	73,822	50,415	1980-81 Pool Account—Durum	52,112	
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	674,303	591,542	1979-80 Pool Account—Wheat	44,889	
Bonds and insurance	28,756	26,130	1979-80 Pool Account—Durum	7,630	
Winnipeg Commodity Exchange dues	11,870	10,830	1978-79 Pool Account—Wheat	6,915	
Depreciation on building, furniture, equipment and automobiles	332,161	292,991	1978-79 Pool Account—Durum	941	
			1977-78 Pool Account—Wheat	2,136	
			1976-77 Pool Account—Wheat	1,727	
			1975-76 Pool Account—Wheat	806	
				346,895	281,477
			(b) Coarse Grains		
			1980-81 Pool Account—Oats	10,051	
			1980-81 Pool Account—Barley	117,292	
			1980-81 Pool Account—Designated Barley	16,966	
			1979-80 Pool Account—Barley	15,181	
			1979-80 Pool Account—Designated Barley	2,511	
			1978-79 Pool Account—Oats	523	
			1978-79 Pool Account—Barley	2,263	
			1978-79 Pool Account—Designated Barley	401	
			1977-78 Pool Account—Barley	827	
			1977-78 Pool Account—Designated Barley	148	
			1976-77 Pool Account—Oats	186	
			1976-77 Pool Account—Barley	557	
			1976-77 Pool Account—Designated Barley	97	
			1975-76 Pool Account—Oats	114	
			1975-76 Pool Account—Barley	334	
			1975-76 Pool Account—Designated Barley	59	
				167,510	127,891
	22,767,989	19,411,315		22,767,989	19,411,315

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1982

EXHIBIT IX

	Cash Advances to Producers \$	Advances Repaid by Producers \$	Balance to be Refunded by Producers \$
1957-58 Crop Year	35,203,467	35,200,780	2,687
1958-59 Crop Year	34,369,653	34,366,684	2,969
1959-60 Crop Year	38,492,505	38,489,895	2,610
1960-61 Crop Year	63,912,550	63,904,660	7,890
1961-62 Crop Year	16,656,713	16,650,484	6,229
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,130,960	5,458
1964-65 Crop Year	32,961,844	32,955,187	6,657
1965-66 Crop Year	40,600,386	40,596,393	3,993
1966-67 Crop Year	36,668,270	36,664,056	4,214
1967-68 Crop Year	47,280,533	47,276,890	3,643
1968-69 Crop Year	151,852,319	151,758,980	93,339
1969-70 Crop Year	272,777,516	272,396,674	380,842
1970-71 Crop Year	91,105,890	91,072,163	33,727
1971-72 Crop Year	68,142,360	68,092,634	49,726
1972-73 Crop Year	20,754,104	20,732,011	22,093
1973-74 Crop Year	35,259,387	35,204,497	54,890
1974-75 Crop Year	46,635,399	46,518,530	116,869
1975-76 Crop Year	20,236,528	20,161,999	74,529
1976-77 Crop Year	130,592,220	130,292,682	299,538
1977-78 Crop Year	119,090,916	118,686,356	404,560
1978-79 Crop Year	151,316,450	151,085,865	230,585
1979-80 Crop Year	99,146,581	98,940,054	206,527
1980-81 Crop Year	61,640,150	61,466,706	173,444
1981-82 Crop Year	333,692,659	323,130,740	10,561,919
	<u>2,039,776,344</u>	<u>2,027,021,854</u>	
Balance to be refunded by Producers as at July 31, 1982			12,754,490
Add: bank interest to July 31, 1982, payable by the Government of Canada		79,658,053	
Less: amount paid to July 31, 1982		<u>79,527,504</u>	<u>130,549</u>
			12,885,039
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		1,096,719	
Line Elevator Companies		91,896	
Interest received on default payments		<u>7,074,585</u>	<u>8,263,200</u>
Owing to the Canadian Wheat Board as at July 31, 1982			<u>4,621,839</u>

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS
JULY 31, 1982

The Financial Statements of The Canadian Wheat Board for the crop year under review consist of the Balance Sheet (Exhibit I) which sets forth the financial position of the Board as at July 31, 1982, together with other statements showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1981-82 Pool Accounts for Wheat, Amber Durum Wheat, Designated Oats, Barley and Designated Barley were completed on October 31, 1982. Operations on the 1981-82 Pool Account for Oats were completed on January 31, 1983. Accordingly, the operating accounts for Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley and the Balance Sheet include the transactions on these accounts from August 1, 1981, to the respective closing dates of the pools in order to reflect the final operating results in the financial statements.

Balance sheet—Exhibit I

The financial position of The Canadian Wheat Board as at July 31, 1982, including provisions for transactions subsequent thereto with respect to Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley as explained above is set forth on Exhibit I. The following comments are submitted with respect to certain of the items appearing on the Balance Sheet.

Wheat stocks—\$1,019,615,889

Stocks of Wheat held by the Board at July 31, 1982, in store country and terminal elevators and mills, and in transit amount to 5,227,507 tonnes. Marketing operations on the 1981-82 Wheat Account were completed on October 31, 1982, therefore the above stocks have been stated at the values which were ultimately received from the sale thereof.

Amber durum wheat stocks—\$194,820,809

Stocks of Amber Durum Wheat held by the Board at July 31, 1982, in store country and terminal elevators and mills, and in transit amount to 1,016,327 tonnes. Marketing operations on the 1981-82 Amber Durum Wheat accounts were completed on October 31, 1982, therefore the above stocks have been stated at the values which were ultimately received from the sale thereof.

Oats stocks

	\$
Oats	21,180,065
Designated Oats	451,832

Stocks of Oats held by the Board at July 31, 1982, in store country elevators, terminal elevators or in transit, amounted to 177,731 tonnes of feed oats and 2,790 tonnes of designated oats. Marketing operations on the 1981-82 Designated Oats Account were completed on October 31, 1982, while the 1981-82 Oats Account was closed on January 31, 1983. The above stocks, therefore, have been stated at the values which were ultimately received from the sale thereof.

Barley stocks

	\$
Barley	213,647,113
Designated Barley	17,518,775

Stocks of Barley held by the Board at July 31, 1982, in store country and terminal elevators and in transit, amounted to 1,773,401 tonnes of feed barley and 100,984 tonnes of designated barley. Marketing operations on these accounts were completed on October 31, 1982, therefore these stocks have been stated at the values which were ultimately received from the sale thereof.

Bills of exchange plus accrued interest

	\$
Receivable in Canadian funds	1,918,030,988
Receivable in United States funds	554,649,041

These represent amounts receivable at July 31, 1982, with accrued interest, arising from Wheat, Amber Durum Wheat, Oats and Barley sold on credit to Brazil, China, Haiti, Israel, Jamaica, Peru, Poland, Soviet Union and Zambia. The amounts receivable in United States funds have been converted at forward sales values or the prevailing rate of exchange at July 31, 1982. Although the terms of these credit sales vary, all call for payment of principal and interest within 36 months from time of shipment, except for Poland, Peru and Zambia where the Board, together with the Canadian Government agreed to reschedule certain receivables maturing on or before December 31, 1981. Terms of such reschedulings call for payment of interest and the rescheduled debt within eight years. As at July 31, total reschedulings amounted to \$108,032,977 in Canadian funds and \$30,822,513, the latter amount being the Canadian equivalent of amounts receivable in United States funds.

Although Poland has met its obligations under the rescheduling, it has not made payment of any principal and interest amounts on other obligations that matured in 1982. As at July 31, 1982, the amounts that had matured and were unpaid totalled \$133,355,208 in Canadian funds and \$31,057,042 in Canadian equivalent of United States funds. It is expected that all unpaid amounts maturing during the calendar year 1982, amounting to \$239,802,347 in Canadian funds and \$70,751,830 in Canadian equivalent of United States funds will be the subject of a further rescheduling agreement once there has been a multilateral agreement among creditor Governments to reschedule Poland's external debt due in 1982.

Credit sales are made within limits established by the Government of Canada who guarantee repayment of principal and interest amounts in guaranteeing the Board's borrowing incurred to finance such sales.

Accounts receivable

	\$
Sundry	75,123,725
Prairie Grain Advance Payments	4,621,839

Sundry accounts receivable consist mainly of amounts due from Board agents on sales completed as at July 31, 1982, for which accountings were not received until subsequent to that date. Details of the amount receivable under the Prairie Grain Advance Payments Act are set forth on Exhibit IX.

Due from the Government of Canada

	\$
1981-82 Pool Accounts—Oats	2,291,454

The above amount represents the deficit resulting from marketing operations on the 1981-82 Pool Account for Oats. This amount is recoverable from the Government of Canada.

The Canadian Wheat Board building, Winnipeg, at cost less depreciation—\$2,382,463

In accordance with instructions received from the Government of Canada, the Board paid to the City of Winnipeg a grant of \$400,856 in lieu of realty and business taxes on The Canadian Wheat Board Building for 1982 but without admitting any liability for such taxes. Depreciation for the year has been provided at 2½ per cent per annum in the amount of \$110,137 and the accumulated depreciation on the building to July 31, 1982, is \$2,190,493.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS JULY 31, 1982—Continued

Covered hopper cars at cost less depreciation—\$82,674,218

The above amount represents the net book value at July 31, 1982, of the Board's railway hopper cars. Of the 2,000 cars purchased in 1979-80, eight have been wrecked and dismantled leaving 1,992 cars in the fleet as at the year end. The Board is reimbursed for the value of all cars damaged beyond repair under the terms of an operating agreement between the Board and the Canadian National Railway. Depreciation on the cars has been determined basis 3½ per cent per annum with the current year's provision amounting to \$3,006,335. Accumulated depreciation on the cars to July 31, 1982, is \$7,519,182.

Liability to the banks—\$2,431,038,538

Details of the Board's position with the banks as at July 31, 1982, are set forth below:

	\$
Ordinary operations	(15,451,644)
Loans to finance credit sales to China	279,581,140
Loans to finance medium term credit sales	2,166,909,042
Liability to the Banks	<u>2,431,038,538</u>

Of the total liability, \$553,183,828 represents amounts repayable in United States funds converted at the prevailing rate of exchange at July 31, 1982.

At the beginning of the crop year the Board's net loan position with the banks totalled \$1,676.4 million consisting of a funds position of \$149.6 million for ordinary operations and loans of \$525.6 million for credit sales to China and \$1,300.4 million for medium-term credit sales.

With respect to ordinary operations, the Board started the crop year in a funds position which subsequently changed to a loan position in early January, 1982. This loan position continued to the latter part of July at which time the balance again changed to a funds position which continued to the end of the crop year.

As to loans to finance credit sales, the requirement increased some \$620.5 million during the crop year, a decrease of \$246.0 million with respect to China and an increase of \$866.5 million for other countries.

The Board's borrowings from the chartered banks are guaranteed by the Government of Canada.

Liability to agents—\$843,806,200

Grain companies acting in the capacity of Agents of the Board accept deliveries from producers at country elevators and on behalf of the Board pay the producers basis the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its Agents at terminal or mill position. Liability to Agents amounting to \$843,806,200 represents the amount payable by the Board to its Agents for 5,356,271 tonnes of Wheat, Amber Durum Wheat, Oats and Barley on hand at country elevator points and in transit at July 31, 1982, for which delivery to and settlement by the Board was completed subsequent to year-end date.

Liability to agents for deferred cash tickets—\$190,679,446

Effective June 1, 1978, arrangements were made with the grain companies as Agents of the Board whereby the proceeds of deferred cash tickets issued for Board grains would be deposited with the Board in trust. These monies would then be returned to the elevator companies to cover producer deferred cash tickets maturing predominantly during the first days of the following calendar year.

As at July 31, 1982, the total of these deposits amounted to \$190,679,446 increasing to \$686,162,469 by December 31, 1982. The bulk of these monies were repaid in early January, 1983.

Accounts payable

Accrued expenses and accounts payable—\$63,465,713

Accrued expenses and accounts payable are principally comprised of accrued carrying charges, storage, interest and transportation charges to July 31, 1982, together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of the 1981-82 Pool Accounts for Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley, and Designated Barley for the period from August 1, 1982, to completion of operations for each respective pool account.

Special account—Net balance of undistributed payment accounts—\$7,095,704

In accordance with the provisions of Section 30 of The Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unexpended balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendation of the Board may deem to be for the benefit of producers. The following table sets forth the details of transactions affecting the Special Account for the crop year under review.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS
JULY 31, 1982—ContinuedSPECIAL ACCOUNT TRANSACTIONS
AS AT JULY 31, 1982

	\$	\$
Balance of special account as at July 31, 1982		5,989,927
Transfer to special account authorized by Order in Council P.C. 1982-2461 from the following		
1974 Wheat payment and adjustment payment account	1,181,119	
1974 Oats payment account	42,525	
1974 Barley payment and adjustment payment account	261,020	1,484,664
		7,474,591

Expenditures

Authorized by Order in Council No.	Description of purpose	Unexpended as at July 31, 1981	Authorized Crop Year 1981-82	Unexpended as at July 31, 1982	Expended Crop Year 1981-82
		\$	\$	\$	\$
P.C. 1982-2462	Customer Mission Program	57,404	150,000	95,038	112,366
P.C. 1982-2463	General Promotion and Overseas Advertising	45,969	13,267	40,713	18,523
P.C. 1982-2464	Market Development 1982-83		110,000	93,035	16,965
P.C. 1981-3436	Scholarships and Assistantship Program		280,000	86,633	193,367
P.C. 1981-3517	Remote Sensing Crop Monitoring Project		10,000		10,000
P.C. 1980-669	Prairie Production Symposium	25,067		25,307	(240)
P.C. 1979-3155	Canadian International Grains Institute Capital Expenditures	16,910		17,167	(257)
		145,350	563,267	357,893	350,724
					7,123,867

Less: payments to producers against old payment accounts previously transferred to the Special Account	28,163
Balance of Special Account as at July 31, 1982	7,095,704

As at July 31, 1982, there were unexpended authorizations totalling \$357,893 leaving an unexpended balance of \$6,737,811 in the account.

Advance payments to producers

During the crop year 1957-58 the Government of Canada passed the Prairie Grain Advance Payments Act which came into force on November 25, 1957. The result of transactions in respect to Advance Payments to Producers since that date to July 31, 1982, is set forth on Exhibit IX. As at the year-end date, there was a balance of \$4,621,839 owing to the Canadian Wheat Board with \$12,754,490 remaining to be refunded by producers. Of the amount owing by producers, refunds totalling \$9,537,071 were received during the period August 1, 1982 to January 31, 1983, leaving a balance to be refunded of \$3,217,419.

Administrative and general expenses

This item represents the cost of operating the Board for a crop year, including the cost of salaries and fringe benefits to employees, the cost of operating the Wheat Board Building and other branches in Canada and overseas, together with all other administrative expenses of the Board. Full details of these expenses and their allocation to Pool Accounts are shown on Exhibit VIII. During the current crop year these expenses amounted to \$22,767,989 compared with \$19,411,315 a year ago, an increase of \$3,356,674 or 17.3% over the previous year.

Hopper car leases

In addition to the 2,000 Wheat Board covered hopper cars referred to earlier in this section, the Board is also acting as an agent of Her Majesty, in the leasing of a further 2,000 cars for the Government of Canada. All costs associated with these leases are to be recovered from the Government of Canada and in this regard, all lease payments made by the Board during the 1981-82 Crop Year have been fully reimbursed.

The terms of the leases are from 20 to 25 years.

Subsequent event

Debenture issue

On December 1, 1982, the Board issued U.S. \$50,000,000 11 1/4% debentures due on December 1, 1990, secured by grain owned by the Board. Proceeds from this issue were used for the general purposes of the Board including the repayment of bank indebtedness incurred to finance holdings of grain and railway hopper cars.

Financial results

Details of the final operating results of the Board on the 1981-82 Pool Accounts for Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley are presented in this section of the report with commentary thereon.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of wheat, 64.84183 bushels of oats or 45.92963 bushels of barley.

Pool account — Wheat

Initial payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of \$174.50 per tonne for No. 1 Canada Western Red Spring.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS

JULY 31, 1982—Continued

Supplies of wheat

Supplies of wheat in the 1981-82 Pool were 18,658,871 tonnes, comprised of 16,936,279 tonnes delivered by producers and 51,322 tonnes acquired from other than producers and 1,671,270 tonnes purchased from the previous pool.

Grade pattern

Deliveries of grain to the 1981-82 Pool Account were of significantly better quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 14.225 million tonnes or 83.99 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 1.576 million tonnes amounted to 9.31 per cent of total receipts. Deliveries of Utility grades including Canada Feed amounted to 505,000 tonnes or 2.98 per cent of total producer deliveries. Approximately .20 per cent of producer deliveries graded tough while .02 per cent graded damp.

Financial statement of operations and surplus for distribution to producers — Wheat — Table A

Marketing operations on the Pool Account for Wheat resulted in an operating surplus of \$434,322,524. After allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1982, the net surplus for distribution to producers amounted to \$447,828,383. This represents an average of \$26.442 on producer deliveries of 16,936,279 tonnes. Table B shows the total price realized by producers at \$199.622 for No. 1 CW Red Spring, comparable with \$222.120 for the previous pool.

Table B shows the initial payment, final payment and total prices realized by producers for the principal grades in the 1981-82 Pool Account.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS

ON THE 1981-82 POOL ACCOUNT—WHEAT

FOR THE PERIOD AUGUST 1, 1981, TO OCTOBER 31, 1982

(with prior year figures for the 1980-81 Pool Account for comparison)

TABLE A

	1981-82 Pool Account		1980-81 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	16,936,279 tonnes		17,766,221 tonnes	
	\$	\$	\$	\$
Salcs value	3,513,373,509	207.447	3,990,027,443	224.585
Initial payments to producers	2,912,973,613	171.996	3,376,762,070	190.066
Gross Surplus	600,399,896	35.451	613,265,373	34.519
Operating costs				
Carrying charges				
Country elevators	109,082,332	6.441	116,355,687	6.549
Terminal storage	15,683,076	.926	8,827,509	.497
Total carrying charges	124,765,408	7.367	125,183,196	7.046
Bank interest and net interest on other Board accounts	9,736,167	.575	35,482,063	1.997
Demurrage	4,098,946	.242	1,565,628	.088
Additional freight to terminals	1,975,909	.116	2,220,503	.125
Handling and stop-off re-interior terminals	194,716	.012	220,662	.013
Drying	21,815	.001	216,939	.012
Protein grading development program	212,333	.013	1,338,193	.075
Interest and depreciation on Wheat Board hopper cars	10,903,063	.644	14,314,999	.806
Wheat Board administrative expenses	14,169,015	.836	12,892,144	.726
Total operating costs	166,077,372	9.806	193,434,327	10.888
Surplus on operations	434,322,524	25.645	419,831,046	23.631
Add: interest earned after October 31	13,700,400	.809	18,685,357	1.052
Deduct: cost of issuing final payment	194,541	.012	293,203	.017
Surplus for distribution to producers	447,828,383	26.442	438,223,200	24.666

TOTAL PAYMENTS RECEIVED BY PRODUCERS

FOR PRINCIPAL GRADES OF WHEAT

BASIS IN STORE THUNDER BAY OR

VANCOUVER

TABLE B

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red spring wheat grades			
No. 1 Canada Western Red Spring	174.50	25.122	199.622
No. 2 Canada Western Red Spring	168.71	28.322	197.032
No. 3 Canada Western Red Spring	163.71	24.050	187.760
No. 1 Canada Utility	161.71	21.585	183.295
No. 2 Canada Utility	155.71		155.71
Canada Feed	145.71		145.71

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS
JULY 31, 1982—Continued

Operating costs

Operating costs incurred applicable to the pool were \$166,077,372 or \$9.806 per tonne. Details of the principal costs and comment thereon follows:

Carrying charges — \$124,765,408

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to \$124,765,408 or \$7.367 per tonne.

Bank interest and net interest on other Board accounts — \$9,736,167

This consists mainly of bank interest and interest paid to or received from other Board accounts. Interest paid, exceeded interest earned by \$9,736,167 or \$.575 per tonne.

Demurrage — \$4,098,946

Demurrage represents charges paid or estimated charges payable to vessel owners, for delays in loading beyond a normal period, relating to producers deliveries in the current crop year. Charges for the year totalled \$4,098,946.

Drying charges — \$21,815

Drying charges for 1981-82 totalled \$21,815, a substantial decrease from the previous year, reflecting the exceptionally dry condition of the crop under review.

Interest and depreciation on wheat Board hopper cars — \$10,903,063

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest less rental payments received from the railways. Hopper car expenses attributable to the 1981-82 Wheat Account totalled \$10,903,063 compared to \$14,314,999 for the previous pool.

Pool Account — Amber Durum Wheat

Initial payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of \$174.50 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of amber durum wheat

Supplies of Amber Durum Wheat in the 1981-82 Pool were 2,856,806 tonnes, comprised of 2,572,014 tonnes delivered by producers, 12,062 tonnes acquired from other than producers and 272,730 tonnes purchased from the previous pool.

Grade pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 2.424 million tonnes or 94.25 per cent of total producer deliveries. The tough and damp grades delivered amounted to less than .20 per cent of the total receipts.

Final statement of operations and surplus for distribution to producers — Amber durum wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of \$57,472,741. Operating expenses totalled \$21,127,452 for the year or \$8.214 per tonne. The principal cost was carrying charges amounting to \$18,326,289 or \$7.125 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1982, the net surplus for distribution to producers was \$59,239,397. This represents an overall average of \$23.032 per tonne on producer deliveries of 2,572,014 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of \$200.336 per tonne, compared to \$239.579 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS

JULY 31, 1982—Continued

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS
ON THE 1981-82 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1981, TO OCTOBER 31, 1982
(with prior year figures for the 1980-81 Pool Account for comparison)

TABLE C

	1981-82 Pool Account		1980-81 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	2,572,014 tonnes		2,821,972 tonnes	
	\$	\$	\$	\$
Sales value	521,613,591	202.804	696,911,956	246.959
Initial payments to producers	443,013,398	172.244	666,703,025	236.254
Gross Surplus	78,600,193	30.560	30,208,931	10.705
Operating costs				
Carrying charges				
Country elevators	15,617,945	6.072	19,750,485	6.999
Terminal storage	2,708,344	1.053	1,929,639	.684
Total carrying charges	18,326,289	7.125	21,680,124	7.683
Interest	(1,642,619)	(.639)	3,176,810	1.126
Demurrage	47,616	.019	(393,942)	(.140)
Additional freight to terminals	168,421	.066	84,906	.030
Handling and stop-off re-interior terminals	417,628	.162	233,025	.082
Drying	2,545	.001	2,934	.001
Interest and depreciation on wheat Board hopper cars	1,655,780	.644	2,273,783	.806
Wheat Board administrative expenses	2,151,792	.836	1,994,927	.707
Total operating costs	21,127,452	8.214	29,052,567	10.295
Surplus on operations	57,472,741	22.345	1,156,364	.410
Add: interest earned after October 31	1,795,873	.698	51,466	.018
Deduct: cost of issuing final payment	29,217	.011	60,560	.022
Surplus for distribution to producers	59,239,397	23.032	1,147,270	.406

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR
PRINCIPAL GRADES OF AMBER DURUM WHEAT
BASIS IN STORE THUNDER BAY OR
VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber durum wheat grades			
No. 1 Canada Western Amber Durum.....	174.50	25.836	200.336
No. 2 Canada Western Amber Durum.....	171.71	23.626	195.336
No. 3 Canada Western Amber Durum.....	169.71	19.501	189.211
No. 4 Canada Western Amber Durum.....	160.71		160.71
No. 5 Canada Western Amber Durum.....	145.71		145.71

1981-82 Pool Account—Oats

Commencing August 1, 1981, as authorized by Order in Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to feeding grades of oats.

Initial payments

During the crop year the Board was authorized to purchase oats from producers at a fixed initial price of \$110.00 per tonne for No. Feed Oats.

Final statement of operations—Oats—Table E

Table E shows the operating results of the Pool Account for the 1981-82 crop year. Marketing operations resulted in a deficit of \$2,291,454 which is recoverable from the Government of Canada with funds provided by Parliament.

Operating expenses totalled \$5,974,790 or \$17.381 per tonne of which carrying charges was the largest single cost being \$3,481,474 or \$10.128 per tonne.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS
JULY 31, 1982—ContinuedSTATEMENT OF OPERATIONS OF THE
1981-82 POOL ACCOUNTS—OATS
FOR THE PERIOD AUGUST 1, 1981,
TO JANUARY 31, 1983

TABLE E

	Amount	Rate per tonne
Receipts from producers	343,761 tonnes	
	\$	\$
Sales value	41,450,787	120.580
Initial prices paid to producers basis in store Thunder Bay or Vancouver	37,767,451	109.865
Gross surplus	3,683,336	10.715
Operating costs		
Carrying charges		
Carrying charges on oats stored in country elevators	2,548,039	7.412
Storage on oats stored in terminal elevators	933,435	2.716
Total carrying charges	3,481,474	10.128
Interest	1,416,351	4.120
Net additional freight on oats shipped from country stations to terminal positions	349,973	1.018
Drying charges	398	.001
Interest and depreciation on wheat Board hop- per cars	221,303	.644
Wheat Board administrative expenses	505,291	1.470
Total operating costs	5,974,790	17.381
Deficit on operations	2,291,454	6.666

1981-82 Pool Account—Designated oats

Beginning with the crop year commencing on August 1, 1981, oats that have been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, has been set up in a separate account. This account has been labeled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

During the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of \$140.00 and \$138.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and \$134.00 per tonne for No. 1 Feed Oats.

Supplies and grade pattern

Supplies of oats in the designated pool were 67,230 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 42,327 tonnes or 62.96 per cent of total deliveries. Feeding grades totalled 24,903 tonnes or 37.04 per cent of total receipts.

Final statement of operations and surplus for distribution to producers—Designated oats—Table F

Table F shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of \$1,849,882. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to Wheat Board hopper

cars and Wheat Board administrative charges totalling \$137,307 or \$2.042 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of \$225,363 or \$3.352 per tonne. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1982, the net surplus for distribution to producers was \$1,910,682 or \$28.42 per tonne on producer deliveries of 67,230 tonnes. Table G shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS
FOR DISTRIBUTION TO PRODUCERS
ON THE 1981-82 POOL ACCOUNT—DESIGNATED OATS
FOR THE PERIOD AUGUST 1, 1981,
TO OCTOBER 31, 1982

TABLE F

	Amount	Rate per tonne
Receipts from producers	67,230 tonnes	
	\$	\$
Sales value	10,978,597	163.299
Initial prices paid to producers basis in store Thunder Bay or Vancouver	9,216,771	137.093
Gross surplus	1,761,826	26.206
Operating costs		
Interest and bank charges	(225,363)	(3.352)
Interest and depreciation on wheat Board hopper cars	43,281	.644
Wheat Board administrative expenses	94,026	1.398
Total operating costs	(88,056)	(1.310)
Surplus on operations	1,849,882	27.516
Add: additional interest earned after October 31	62,085	.923
Deduct: cost of issuing final payment	1,285	.019
Surplus for distribution to producers	1,910,682	28.420

TOTAL PAYMENTS RECEIVED BY PRODUCERS
FOR PRINCIPAL GRADES OF DESIGNATED OATS
BASIS IN STORE THUNDER BAY OR
VANCOUVER

TABLE G

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats grades			
No. 1 Canada Western	140.00	30.386	170.386
No. 2 Canada Western	138.00	30.386	168.386
Extra No. 1 Feed	136.00	25.886	161.886
No. 1 Feed	134.00	23.886	157.886
No. 2 Feed	130.00	25.886	155.886

1981-82 Pool Account—Barley

Since August 1, 1975, as authorized by Order in Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial payments

During the crop year the Board was authorized to purchase barley from producers at a fixed initial price of \$124.00 per tonne for No. 1 Feed Barley.

THE CANADIAN WHEAT BOARD—Continued

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS

JULY 31, 1982—Continued

Final statement of operations and surplus for distribution to producers—Barley—Table H

Table H shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of \$38,309,925. Operating expenses totalled \$41,582,792 for the year or \$7.502 per tonne. The principal cost was carrying charges amounting to \$27,129,521 or \$4.894 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1982, the net surplus for distribution to producers was \$39,459,289. This represents an overall average of \$7.119 per tonne on producer deliveries of 5,542,873 tonnes. Table I shows the total payment received by producers for the No. 1 Feed Barley as \$131.066 per tonne, compared to \$146.552 per tonne for the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS

ON THE 1981-82 POOL ACCOUNT—BARLEY

FOR THE PERIOD AUGUST 1, 1981, TO OCTOBER 31, 1982

(with prior year figures for the 1980-81 Pool Account for comparison)

TABLE H

	1981-82 Pool Account		1980-81 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers.....	5,542,873 tonnes		4,723,319 tonnes	
	\$	\$	\$	\$
Sales value.....	766,615,266	138.306	725,628,759	153.627
Initial payments to producers.....	686,722,549	123.892	615,999,061	130.417
Gross surplus.....	79,892,717	14.414	109,629,698	23.210
Operating costs.....				
Carrying charges.....				
Country elevators.....	22,095,032	3.986	20,194,560	4.275
Terminal storage.....	5,034,489	.908	2,961,252	.627
Total carrying charges.....	27,129,521	4.894	23,155,812	4.902
Interest.....	3,590,946	.648	7,364,631	1.559
Demurrage.....	1,195,839	.216	(267,412)	(.057)
Additional freight to terminals.....	497,711	.090	85,063	.018
Handling and stop-off re-interior terminals.....	(37,653)	(.007)	6,416	.002
Drying.....	19,732	.003	295,495	.063
Interest and depreciation on wheat Board hopper cars.....	3,568,324	.644	3,805,781	.806
Wheat Board administrative expenses.....	5,618,372	1.014	4,016,498	.850
Total operating costs.....	41,582,792	7.502	38,462,284	8.143
Surplus on operations.....	38,309,925	6.912	71,167,414	15.067
Add: interest earned after October 31.....	1,240,470	.224	3,360,467	.712
Deduct: cost of issuing final payment.....	91,106	.017	118,356	.025
Surplus for distribution to producers.....	39,459,289	7.119	74,409,525	15.754

TOTAL PAYMENTS RECEIVED BY PRODUCERS
FOR PRINCIPAL GRADES OF BARLEY
BASIS IN STORE THUNDER BAY OR
VANCOUVER

TABLE I

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Barley grades.....			
No. 1 Canada Western Six-Row.....	126.93	7.636	134.566
No. 2 Canada Western Six-Row.....	125.93	7.636	133.566
No. 2 Canada Western Two-Row.....	125.93	7.636	133.566
No. 1 Feed.....	124.00	7.066	131.066
No. 2 Feed.....	121.43	8.918	130.348

THE CANADIAN WHEAT BOARD—Concluded

EXPLANATORY COMMENTS TO THE FINANCIAL STATEMENTS
JULY 31, 1982—Concluded

1981-82 Pool Account—Designated barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use of malting, pot or pearling, has been set up in a separate pool account. This account has been labeled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

During the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of \$158.00 per tonne for No. 2 Canada Western Six-Row.

Supplies and grade pattern

Supplies of barley in the designated pool were 1,220,023 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use of malting, pot or pearling. Of these receipts 569,063 tonnes or 46.64 per cent were row grades and 650,960 tonnes or 53.36 per cent were feeding grades. Receipts of tough and damp grades totalled 2,213 tonnes or .20 per cent of total.

Final statement of operations and surplus for distribution to producers—Designated barley—Table J

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS
ON THE 1981-82 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1981, TO OCTOBER 31, 1982
(with prior year figures for the 1980-81 Pool Account for comparison)

TABLE J

	1981-82 Pool Account		1980-81 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,220,023 tonnes		894,644 tonnes	
	\$	\$	\$	\$
Sales value	220,583,822	180.803	177,668,276	198.591
Initial payments to producers	190,656,652	156.273	148,085,354	165.524
Gross surplus	29,927,170	24.530	29,582,922	33.067
Operating costs				
Interest	(5,057,271)	(4.146)	(5,655,014)	(6.321)
Interest and depreciation on wheat Board hopper cars	785,412	.644	720,853	.806
Wheat Board administrative expenses	1,236,641	1.014	744,219	.832
Total operating costs	(3,035,218)	(2.488)	(4,189,942)	(4.683)
Surplus on operations	32,962,388	27.018	33,772,864	37.750
Add: interest earned after October 31	1,106,272	.907	1,594,727	1.783
Deduct: cost of issuing final payment	12,774	.011	17,847	.020
Surplus for distribution to producers	34,055,886	27.914	35,349,744	39.513

TOTAL PAYMENTS RECEIVED BY PRODUCERS
FOR PRINCIPAL GRADES OF DESIGNATED BARLEY
BASIS IN STORE THUNDER BAY OR
VANCOUVER

TABLE K

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Designated barley grades			
No. 1 Canada Western Six-Row	159.27	27.518	186.788
No. 2 Canada Western Six-Row	158.00	27.788	185.788
No. 2 Canada Western Two-Row	158.00	27.788	185.788
No. 1 Feed	154.77	28.023	182.793
No. 2 Feed	152.77	27.395	180.165

Table J shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of \$32,962,388. As to operating costs, it should be noted that the Designated Barley by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to Wheat Board hopper cars and Wheat Board administrative charges totalling \$2,022,053 or \$1.658 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of \$5,057,271 or \$4.146 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1982, the net surplus for distribution to producers was \$34,055,886 or \$27.914 per tonne on producer deliveries of 1,220,023 tonnes. This is compared to \$35,349,744 or \$39.513 per tonne for the previous year. Table K shows the total payment received by producers for the principal grades of Designated Barley. The final return to producers for deliveries of No. 2 Canada Western Six-Row was \$185.788 per tonne, compared to \$207.304 in the previous pool.

CAPE BRETON DEVELOPMENT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE

THE MINISTER OF INDUSTRY TRADE AND COMMERCE AND
REGIONAL ECONOMIC EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1983, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provision of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1983, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the power of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
June 7, 1983

COAL DIVISION

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	9,673,661	31,354,110	Accounts payable—Trade	12,540,735	11,763,990
Accounts receivable (Note 2)	16,887,440	28,093,574	Accrued wages and vacation pay	13,558,847	12,864,986
Inventories, at the lower of cost and net realizable value			Accrued charges	1,540,000	40,000
Coal	21,517,961	30,871,251	Employees' deductions	5,156,357	4,917,097
Operating materials and supplies	14,616,152	12,758,873		32,795,939	29,586,073
Prepaid expenses	61,877	68,218			
	62,757,091	103,146,026			
Fixed (Note 3)	238,482,986	179,735,487			
	301,240,077	282,881,513			

Commitments (Note 4)

Contingencies (Note 5)

On behalf of the Board:

D. S. RANKIN

Director

JOHN F. BURKE

Director

EQUITY

Equity of Canada

Per statement attached

268,444,138

253,295,440

301,240,077

282,881,513

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of year	253,295,440	169,754,587
Add: payments by Canada in respect of mining losses—Vote 25, 26e (Note 1a)	14,105,383	25,907,236
payments by Canada in respect of capital expenditures—Vote 30 (Note 1a)	71,146,000	98,473,000
	338,546,823	294,134,823
Deduct: mining losses	46,518,516	22,328,383
depreciation of fixed assets (Note 1b)	23,584,169	18,511,000
	70,102,685	40,839,383
Balance at end of year	268,444,138	253,295,440

COAL DIVISION

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Coal sales	171,777,160	112,479,001
Less: external selling expense	4,926,582	3,280,062
	166,850,578	109,198,939
Outside railway revenue	3,210,100	2,611,912
Operating revenue	170,060,678	111,810,851
Operating expenses		
Wages and salaries	91,997,195	71,124,227
Holidays and vacations	13,049,000	10,625,499
Worker's compensation	13,085,000	9,189,584
Surcharges	8,571,513	6,015,415
Materials and supplies	22,551,669	16,811,961
Repair materials	14,030,008	12,267,278
Electric power	5,641,703	4,669,123
Grants in lieu of taxes	2,598,218	2,614,055
Royalties	689,716	639,435
Hired heavy equipment	3,489,144	3,248,610
Other expenses	3,869,767	2,878,351
Purchased coal	6,948,696	3,818,154
Depreciation	23,584,169	18,511,000
Decrease (increase) in coal inventory	9,353,290	(22,212,443)
Total operating expenses	219,459,088	140,200,249
Excess operating expenses over operating revenue	49,398,410	28,389,398
Pensions	17,455,821	15,113,555
Pre-retirement leave	4,507,050	4,606,529
Provision for claims	1,588,799	100,695
Interest and other income	(2,847,395)	(7,370,794)
	70,102,685	40,839,383
Deduct: depreciation not deductible in determining mining losses (Note 1b)	23,584,169	18,511,000
Net mining loss for the year	46,518,516	22,328,383

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Funds provided from		
Payments by Canada		
in respect of mining losses Vote 25, 26e (Note 1a)	14,105,383	25,907,236
in respect of capital expenditures Vote 30 (Note 1a)	71,146,000	98,473,000
Proceeds from disposal of fixed assets	53,704	125,247
	85,305,087	124,505,483
Funds used for		
Net mining losses	46,518,516	22,328,383
Expenditure on fixed assets	82,385,372	71,974,172
	128,903,888	94,302,555
Increase (decrease) in working capital	(43,598,801)	30,202,928
Working capital at beginning of year	73,559,953	43,357,025
Working capital at end of year	29,961,152	73,559,953

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

1. Significant Accounting Policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed Assets

Fixed assets are valued at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

2. Accounts Receivable

	1983	1982
	\$	\$
Trade	16,205,262	10,663,765
Appropriation receivable		
Vote 30 capital expenditures	698,000	12,473,000
Vote 26e operating losses		4,868,236
Employees	84,178	178,573
	16,987,440	28,183,574
Less: allowance for doubtful accounts	100,000	90,000
	16,887,440	28,093,574

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

3. Fixed Assets

	1983	1982
	\$	\$
Lingan Mine.....	91,075,067	76,941,562
No. 26 Mine.....	58,159,728	53,441,856
Prince Mine.....	58,493,226	41,257,954
Donkin Mine.....	34,408,107	15,845,867
Coal Preparation Plant.....	42,713,858	38,371,882
Devco Railway.....	47,781,827	34,036,097
Other fixed assets.....	21,887,851	12,292,779
	<u>354,519,664</u>	<u>272,187,997</u>
Accumulated depreciation (Note 1).....	116,036,678	92,452,510
	<u>238,482,986</u>	<u>179,735,487</u>

4. Commitments

Commitments on capital projects for ongoing mining operations include the following:

- approximately \$6,400,000 for underground mining equipment
- approximately \$1,100,000 for rolling stock
- approximately \$11,000,000 for other facilities

The cost of completing Phase II of the Donkin-Morien Project consisting of two tunnels, at present under construction, is expected to substantially exceed the approved funding of \$55,000,000. The Corporation has sufficient funds to carry out planned development to March 31, 1984, and will seek approval for the additional funds required to complete the project.

The Corporation will evaluate the viability of the project before commencing Phase III taking into consideration the quality of coal available and the problems of obtaining adequate financing for the substantial costs involved in the underground development of the mine.

5. Contingent Liabilities and Claims

On February 13, 1981, an explosion occurred on board a vessel carrying a shipment of coal supplied by the Corporation. As at March 31, 1983, there was neither an estimate of damage nor an indication of responsibility available.

6. Contingent Gains

The Corporation has under negotiation two matters which should result in additional funds being received by it.

- (a) A claim against the contractor in connection with the construction of the Victoria Junction Coal Preparation facility.
- (b) A claim against a major customer for additional billings on coal supplied to that customer. These additional billings are pursuant to a price adjustment clause in the long term sales agreement between the two parties.

In both of these matters, the claims being made by the Corporation have been rebutted by the other party involved and either or both matters may become the subject of litigation.

It is not possible, at this time, to determine the eventual outcome of these two disputes or to quantify the amounts, if any, which the Corporation may receive. For this reason, no amounts in respect of these claims have been recorded in the books of the Corporation or reflected in these financial statements.

7. Long Term Sales Agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2011.

8. Pensions

An actuarial valuation of the Cape Breton Development Corporation Non-Contributory Pension Plan as at December 31, 1982 indicated an unfunded actuarial liability of \$57,684,440 and in addition an experience deficiency of \$460,129. No provision for these liabilities has been included in the accounts as at March 31, 1983. The former amount is required to be liquidated by 1997 and the latter amount by 1984. The minimum annual amount required, including pension payments, will be as follows:

	\$
1983.....	10,564,804
1984.....	9,403,484
1985-92.....	7,561,743
1993.....	3,121,954
1994-97.....	2,472,000

Current pension payments approximate \$8,000,000 and the balance will be funded by the Corporation prior to December 31 in each year.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	811,723	803,539	Accounts payable	732,611	742,085
Accounts and interest receivable	704,199	714,642	Long term debt	26,830	29,109
Receivable from Province of Nova Scotia	24,719	81,240			
Receivable from Government of Canada	2,035,000				
Inventories (Note 2d)	915,420	1,121,748			
Prepaid expense	90,906	24,942			
	4,581,967	2,746,111			
Loans and investments					
Loans	2,455,289	2,670,197			
Investments	4,563	126,976			
	2,459,852	2,797,173			
Fixed (Notes 2b and 3)	15,264,779	13,874,295			
Other			EQUITY		
Deferred charges	3,298	17,802	Equity (Note 1)	21,550,455	18,664,187
	22,309,896	19,435,381		22,309,896	19,435,381

Guarantees (Note 4)

Commitments (Note 5)

On behalf of the Board:

D. S. RANKIN

Director

JOHN F. BURKE

Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31, 1983

	1983	1982
	\$	\$
Equity at beginning of year.....	18,664,187	21,093,238
Payments during year from Government of Canada—Vote 35 (Note 1)	11,105,000	8,635,000
	29,769,187	29,728,238
Deduct: net operating expenses.....	8,218,732	11,064,051
Equity at end of year	21,550,455	18,664,187

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Development and operating expenses		
Industrial operations and assistance.....	2,677,440	3,553,807
Tourist operations and grants	903,985	1,082,287
New business development assistance	1,292,506	1,721,115
Marine farming operations.....	1,171,053	1,757,122
Real estate operating costs	681,899	750,381
Community planning and projects.....	606,216	882,416
Primary production operations	228,332	257,227
Scholarships and apprentice programs.....	102,564	174,871
Loss (gain) on disposal of fixed assets	288,575	(53,572) *
	7,952,570	10,125,654
Administration expenses		
Salaries	1,745,449	1,594,420
Office and miscellaneous expenses	680,397	652,448
Professional fees	123,911	194,112
Travelling expenses.....	123,009	108,376
	2,672,766	2,549,356
Depreciation and amortization	1,391,913	1,352,959
Provision for unrecoverable loans and receivables ..	387,841	1,671,876
	1,779,754	3,024,835
Total operating expenses for the year	12,405,090	15,699,845
Revenue		
Tourist operations	843,773	746,385
Real estate rentals	1,031,381	1,078,689
Industrial operations	1,247,967	1,575,796
Interest	556,806	891,457 *
Marine farming operations.....	434,467	277,861
Primary industry operations	71,964	65,606 *
	4,186,358	4,635,794
Net operating expenses	8,218,732	11,064,051

* Restated

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Funds provided by		
Payment from Government of Canada	11,105,000	8,635,000
Repayment and reduction of loans	524,363	459,378
Proceeds on sale of fixed assets	334,784	273,987
	11,964,147	9,368,365
Funds used for		
Net operating expenses	8,218,732	11,064,051
Less: items not requiring an outlay of funds		
depreciation and amortization.....	1,391,913	1,352,959
provision for doubtful loans and invest-		
ments	387,841	1,621,546
forgivable portion of loans transferred		
to grants.....	(42,374)	381,937
assets written-off—Oyster program		328,806
loss (gain) on sale of fixed assets.....	288,575	(53,572)
reduction in deferred charges	14,504	14,504
loss on write-off of investments	122,907	
	6,055,366	7,417,871
Loans	654,922	1,396,027
Purchase of fixed assets		
rental facilities	127,577	541,411
tourist facilities	545,005	1,827,385
primary industry facilities	888,065	427,963
secondary industry facilities	1,845,109	1,457,018
Purchase of investments	494	4,367
Decrease in long term debt	2,279	2,279
	10,118,817	13,074,321
Increase (Decrease) in working capital	1,845,330	(3,705,956)
Working capital at beginning of year	2,004,026	5,709,982
Working capital at end of year	3,849,356	2,004,026

CAPE BRETON DEVELOPMENT CORPORATION—Concluded

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1983

1. General Policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims, the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted \$11,105,000 for this purpose during the fiscal year ended March 31, 1983.

2. Significant Accounting Policies

(a) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Fish and Oyster Farming)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommoda- tions)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31
Cape Breton Woolen Mills Lim- ited (Carding and Spinning)	53.3%	March 31

As the financial statements of Whale Cove Summer Village Limited and Cape Breton Woolen Mills Limited showed deficit equity positions as at March 31, 1983, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

(b) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting Policy—Certain Subsidiaries

The statements of Dundee Estates Limited and of Cape Breton Marine Farming Limited both include notes indicating that their statements have been prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

3. Fixed Assets

	1983	1982
	\$	\$
Rental facilities	6,109,387	5,982,329
Tourist facilities	7,542,337	8,168,018
Primary industry facilities	3,175,309	2,308,474
Secondary industry facilities	6,012,431	4,388,097
	22,839,464	20,846,918
Less: accumulated depreciation	7,574,685	6,972,623
	15,264,779	13,874,295

The four categories of fixed assets shown above each include land, buildings and equipment.

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's \$70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to \$53,410,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to \$30,000,000. The balance of advances has since been reduced to \$13,800,000 of which \$3,500,000 is in U.S. Dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments

As at March 31, 1983, the Industrial Development Division of the Corporation was committed to grants and loans over and above the amounts included in the financial statements at that date, as follows, grants—\$500,000; loans—\$1,200,000.

CROWN ASSETS DISPOSAL CORPORATION

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended for the General Account, and the balance sheet as at March 31, 1983 and the statement of transactions for the year then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 17, 1983

GENERAL ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash and term deposits.....	302,400	2,600	Bank indebtedness.....	5,073	42,836
Due from Agency Account.....	466,760	482,547	Accounts payable and accrued liabilities.....	645,326	475,079
Other.....	142,177	175,487	Due to Canada (Note 2).....	60,691	
	911,337	660,634		711,090	517,915
Fixed, at cost			Provision for employee termination benefits.....	125,492	97,700
Furniture and equipment.....	412,391	278,446		836,582	615,615
Leasehold improvements.....	73,418	72,962			
	485,809	351,408	EQUITY OF CANADA		
Less: accumulated depreciation.....	260,564	208,583	Retained earnings.....	300,000	187,844
	225,245	142,825			
	1,136,582	803,459		1,136,582	803,459

Approved by the Board:

G. A. BERGER
President

R. B. VAILLANT
Vice-President, General Manager

CROWN ASSETS DISPOSAL CORPORATION—Continued

GENERAL ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Revenue		
Commissions	4,550,134	4,393,810
Other	82,661	164,052
	4,632,795	4,557,862
Expenses		
Salaries and employee benefits	2,830,959	2,398,435
Rent and utilities	558,987	525,619
Communications	293,951	278,727
Printing, stationery and office supplies	162,980	205,155
Advertising and publicity	156,267	168,590
Data processing	108,334	165,040
Travel	72,991	104,415
Depreciation	55,221	54,752
Maintenance and rental of furniture and equipment	51,960	90,644
Professional and special services	44,355	85,935
Maintenance and transportation of goods sold	43,428	312,513
Moving and staff relocation	11,803	14,009
Other	68,712	46,396
	4,459,948	4,450,230
Net income for the year	172,847	107,632
Retained earnings at beginning of the year	187,844	80,212
	360,691	187,844
Due to Canada (Note 2)	60,691	
Retained earnings at end of the year	300,000	187,844

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Operations		
Net income for the year	172,847	107,632
Items not requiring an outlay of funds		
Depreciation	55,221	54,752
Provision for employee termination benefits	27,792	29,655
	255,860	192,039
Proceeds on disposal of furniture and equipment	1,346	3,510
	257,206	195,549
Application of funds		
Purchase of furniture and equipment	138,532	67,099
Leasehold improvements	455	5,035
Due to Canada	60,691	
	199,678	72,134
Increase in working capital	57,528	123,415
Working capital at beginning of the year	142,719	19,304
Working capital at end of the year	200,247	142,719

AGENCY ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	2,194,866	1,538,330	Accounts payable and accrued liabilities	159,582	67,628
Accounts receivable			Advance payments received from customers	10,146	8,904
Canada	153,767	203,271	Contractors' security deposits	194,677	85,750
Others	2,369,089	2,431,428	Due to General Account	466,760	482,547
Accrued interest receivable	128,907	181,281	Current amount due to Canada and others	4,379,323	4,205,285
Current portion of long-term receivables	244,957	266,172		5,210,488	4,850,114
Prepaid expenses	118,902	229,632	Due to Canada and others (Note 5)	1,610,464	1,855,421
	5,210,488	4,850,114			
Long-term receivables (Note 4)	1,610,464	1,855,421			
	6,820,952	6,705,535		6,820,952	6,705,535

Approved by the Board:

G. A. BERGER
PresidentR. B. VAILLANT
Vice-President, General Manager

CROWN ASSETS DISPOSAL CORPORATION—Continued

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983			1982		
	Due to Canada	Due to Others	Total	Due to Canada	Due to Others	Total
	\$	\$	\$	\$	\$	\$
Sales	19,936,233	1,690,389	21,626,622	17,873,802	1,218,535	19,092,337
Less: direct sales expenses	745,086	49,764	794,850	254,620	2,142	256,762
	19,191,147	1,640,625	20,831,772	17,619,182	1,216,393	18,835,575
Interest earned on long-term sales agree- ments	157,578		157,578	324,737		324,737
Other interest and miscellaneous income	319,931		319,931	616,286		616,286
Net proceeds before commissions	19,668,656	1,640,625	21,309,281	18,560,205	1,216,393	19,776,598
Less: commissions	4,179,659	370,475	4,550,134	4,136,242	257,568	4,393,810
Net proceeds	15,488,997	1,270,150	16,759,147	14,423,963	958,825	15,382,788
Less: remittances	14,996,608	1,356,743	16,353,351	14,951,163	1,178,361	16,129,524
doubtful account expense	476,715		476,715	250,848		250,848
mortgage transferred				1,303,532		1,303,532
	15,473,323	1,356,743	16,830,066	16,505,543	1,178,361	17,683,904
Increase (decrease) for the year	15,674	(86,593)	(70,919)	(2,081,580)	(219,536)	(2,301,116)
Balance at beginning of the year	5,859,256	201,450	6,060,706	7,940,836	420,986	8,361,822
Balance at end of the year	5,874,930	114,857	5,989,787	5,859,256	201,450	6,060,706

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council P.C. 1974-2756 December 12, 1974) and certain commodities are exempted from sale by the Corporation.

Order-in-Council P.C. 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the function, powers and duties relating to disposal of materiel.

The Agency Account represents amounts on hand and/or uncollected on sales of surplus assets which have not yet been remitted to Canada and others.

The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that: All monies deposited in the Corporation's bank accounts except

- monies paid or advanced to the Corporation by Her Majesty on account of working capital, and
- such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and
- the net proceeds of sales of property reported by other than a department of the Government of Canada less any amount retained pursuant to paragraph (b) with respect to each such sale,

shall be transferred or deposited to the credit of the Receiver General or remitted to each board, commission, corporation or other body on a day not later than the last day of the month following receipt thereof by the Corporation.

Order-in-Council P.C. 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over \$300,000.

3. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undetermined.

CROWN ASSETS DISPOSAL CORPORATION—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1983—Concluded**

nable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and depreciation of leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Employee termination benefits

The employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Prepaid expenses

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are shown as prepaid expenses.

(e) Income tax

The Corporation is not subject to the provisions of any income tax act.

4. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of major equipment.

The current portion of long-term receivables was misstated as at March 31, 1982. A restatement has been made in these statements with the current portion of long-term receivables being decreased by \$95,408 and long-term receivables increased by an equivalent amount.

5. Due to Canada and others—Agency Account

These amounts do not become payable to Canada until monies are received from customers.

6. Commission to agents

During the year, Vebeg, an agency of the Government of the Federal Republic of Germany, retained \$14,305 (1982—\$9,937) from proceeds it remitted to the Corporation.

7. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at March 31, 1983, the aggregate minimum annual rentals for all such leases are:

	\$
1983-84	338,167
1984-85	198,866
1985-86	45,150
1986-87	15,050

8. Contingencies

Claims aggregating approximately \$220,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In addition, a claim of an unspecified amount in respect of an accident involving assets purchased from the Corporation has been received by the Corporation. In the opinion of management and legal counsel, the position of the Corporation is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

THE HONOURABLE GILLES LAMONTAGNE, P.C., M.P.
MINISTER OF NATIONAL DEFENCE

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1983 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 13, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	1,002,678	638,085	Accounts payable and accrued liabilities	529,663	399,669
Accounts receivable from government departments and agencies	20,435	37,173	Due to Canada	360,364	187,073
Other	29,061	26,914	Contractors' security deposits (Note 3)	162,117	115,399
	1,052,174	702,172	Current portion of provision for employee benefits	539,412	523,551
Fixed, at cost			Provision for employee benefits (Note 4)	1,591,556	1,225,692
Furniture and equipment	580,992	533,692		2,606,288	2,623,262
Less: accumulated depreciation	387,542	326,840		4,197,844	3,848,954
	193,450	206,852			
	1,245,624	909,024	CAPITAL STOCK AND DEFICIT		
			Capital stock		
			Authorized—1,000 shares of no par value		
			Issued—31 shares fully paid	31	31
			Deficit (Note 5)	(2,952,251)	(2,939,961)
				(2,952,220)	(2,939,930)
				1,245,624	909,024

Approved by the Board:

A. G. BLAND
Director

L. E. DAVIES
Director

DEFENCE CONSTRUCTION (1951) LIMITED—Continued

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Salaries.....	9,107,401	8,412,842
Employee benefits.....	792,936	816,492
Travel and removal.....	581,452	560,725
Telephone and telegraph.....	279,047	251,210
Office accommodation.....	235,838	220,750
Advertising.....	227,490	169,954
Office supplies and maintenance.....	168,904	164,815
Postage, express and freight.....	118,211	105,394
Depreciation.....	73,462	67,250
Professional services.....	67,338	98,827
Rental of machinery.....	66,601	57,561
Other.....	23,825	54,742
	11,742,505	10,980,562
Recoveries of expenses (Note 6).....	340,579	391,504
Cost of operations.....	11,401,926	10,589,058
Parliamentary appropriations (Note 2).....	11,389,636	10,184,927
Excess of cost of operations over parliamentary appropriations.....	12,290	404,131
Deficit at beginning of the year.....	2,939,961	2,535,830
Deficit at end of the year.....	2,952,251	2,939,961

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriations.....	11,389,636	10,184,927
Use of funds		
Cost of operations.....	11,401,926	10,589,058
Less: items not requiring an outlay of funds		
depreciation.....	73,462	67,250
provision for employee benefits.....	318,335	477,738
	11,010,129	10,044,070
Employee benefits paid.....	335,309	39,526
Purchase of fixed assets.....	60,060	208,638
	11,405,498	10,292,234
Increase in working capital deficiency.....	15,862	107,307
Working capital deficiency at beginning of the year.....	523,520	416,213
Working capital deficiency at end of the year.....	539,382	523,520

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority, objectives and operations

The Company was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Company is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Company is not subject to income taxes.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Company reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee Benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Company made payments of \$480,723 (\$427,013—1982) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Company's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Company is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 to the extent of net annual cash requirements.

3. Contractors' security deposits

Contractors' security deposits represent bid deposits of \$64,892 (1982—\$71,945) and deposits on plans and specifications of \$97,225 (1982—\$43,454).

4. Provision for employee benefits

	1983	1982
	\$	\$
Termination benefits.....	2,367,298	2,112,770
Life insurance.....	91,880	379,172
Furlough benefits.....	147,110	131,320
	2,606,288	2,623,262

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1983—Concluded**

A provision for life insurance for retired employees is no longer necessary since on March 15, 1983 the Company purchased a paid-up life insurance policy for each retired employee.

5. Deficit

The deficit of the Company is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Company provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis.

7. Supplementary information

The Company's contracting activity on behalf of government departments and agencies is summarized below:

	1983	1982
	(in thousands of dollars)	
Contracts in progress at beginning of the year	290,192	242,759
Contracts awarded	139,764	169,289
	429,956	412,048
Contracts completed.....	142,604	121,856
Contracts in progress at end of the year.....	287,352	290,192
Payments on contracts in progress at end of the year	224,476	193,435
Work outstanding on contracts in progress at end of the year	62,876	96,757

EXPORT DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Export Development Corporation as at December 31, 1982 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 23, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Loans receivable (Note 3)			Loans payable		
Principal	4,701,433	3,865,517	Short term	958,873	708,005
Less: participation by other lenders	142,927	203,774	Long term (Note 4)	3,333,297	2,793,783
	4,558,506	3,661,743	Accrued interest	156,856	138,338
Accrued interest and fees	132,024	102,941		4,449,026	3,640,126
	4,690,530	3,764,684	Other liabilities and deferred credits		
Less: allowance for losses on loans	53,032	46,700	Accounts payable	59,390	10,991
	4,637,498	3,717,984	Deferred revenue	97,398	58,694
Investments			Other	9,071	8,925
Cash and short term investments	578,253	495,298		165,859	78,610
Canada bonds at amortized cost			Allowance for claims on insurance and guarantees in		
(Market value: 1982—\$25,739			force	16,025	15,994
1981—\$22,493)	26,197	25,576			
Accrued interest	10,610	9,918	SHAREHOLDER'S EQUITY		
	615,060	530,792	Capital (Note 5)	465,000	350,000
Other assets			Retained earnings	186,087	185,020
Unamortized debt discount and				651,087	535,020
issue expenses	21,569	16,161			
Other	7,870	4,813			
	29,439	20,974			
	5,281,997	4,269,750			
Commitments and contingent liabilities (Note 6).				5,281,997	4,269,750

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice-President, Finance

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Loans and guarantees		
Interest earned	404,300	319,761
Fees earned	15,885	11,899
Investment interest earned	60,437	86,904
	<u>480,622</u>	<u>418,564</u>
Interest expense		
Long term	342,638	289,200
Other	115,600	94,334
Provision for losses on loans	6,332	14,602
	<u>464,570</u>	<u>398,136</u>
	16,052	20,428
Insurance and guarantees		
Premiums and fees earned	14,676	14,224
Investment interest earned	2,830	2,612
	<u>17,506</u>	<u>16,836</u>
Provision for claims	6,971	13,643
	<u>10,535</u>	<u>3,193</u>
Operations income	26,587	23,621
Administrative expenses	25,520	21,410
Net income	1,067	2,211
Retained earnings		
Beginning of year	185,020	182,809
End of year	<u>186,087</u>	<u>185,020</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Funds provided		
Net income	1,067	2,211
Items not affecting funds:		
Provisions for claims and losses on loans	13,303	27,349
Decrease in deferred revenue	(24,559)	(17,519)
Other	22,339	8,768
	<u>12,150</u>	<u>20,809</u>
Increase in deferred revenue	63,263	32,468
Loans receivable repaid	397,187	279,550
Participation by other lenders	5,107	12,106
Long term loans payable	787,844	453,044
Capital stock issued	115,000	40,000
Total funds provided	<u>1,380,551</u>	<u>837,977</u>
Funds employed		
Disbursements on loans receivable	1,159,176	729,255
Participation by other lenders repaid	70,422	61,579
Canada loans repaid	82,266	110,554
Long term loans payable repaid	229,660	149,581
Claims paid, net of recoveries	6,940	4,478
	<u>1,548,464</u>	<u>1,055,447</u>
Total funds employed	<u>167,913</u>	<u>217,470</u>
Decrease in funds	<u>(82,955)</u>	<u>(27,803)</u>
Increase in cash and short term investments	250,868	245,273
Increase in short term loans payable	<u>167,913</u>	<u>217,470</u>

Comparative figures (Note 8).

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Export Development Corporation

Export Development Corporation is a Crown corporation wholly owned by Canada and is an Agent of Her Majesty in right of Canada. The Corporation was established on October 1, 1969, by the Export Development Act, a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation was established for the purposes of facilitating and developing trade between Canada and other countries and has broad powers including the power to borrow, to lend and to guarantee loans, to enter into export and foreign investment insurance contracts and to issue guarantees in respect of export transactions.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Contracts are entered into either under the authority of the Board of Directors or under the authority of the Governor in Council. Contracts entered into under the authority of the Governor in Council (Accounts administered for Canada) are reflected in separate financial statements. Funds required for such transactions are paid to the Corporation by Canada and the Corporation does not have any liability for transactions administered for Canada. All contracts of foreign investment insurance are issued for Canada.

Bill C-110, an Act to amend the Export Development Act, is presently before Parliament. The major proposed amendments would increase the statutory limits as follows: Authorized capital to \$2 billion, maximum borrowing limit to \$20 billion, and contingent liabilities and outstanding loans and undisbursed commitments limits to \$20 billion each.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada consistently applied, and conform in all material respects with International Accounting Standards. A summary of significant accounting policies follows.

Loan interest earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when, in the opinion of management, there is significant doubt as to its collectibility or the loan becomes non-current. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Loan fees earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Investment interest earned

Investment interest earned is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

Interest expense

Interest expense includes amortization of debt discount and issue expenses, which is charged over the life of the debt on a straight-line basis.

Allowance for losses on loans receivable

The provisions for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—Continued

countries where the Corporation has made loans are subject to varying degrees of pressures, some of which are unpredictable. Accordingly, delays in the repayment of principal and interest may well occur from time to time.

In the case of loans made to sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring a provision. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of outright repudiation or a write-off of asset value agreed to by creditors, in the opinion of management the ultimate collectibility of a sovereign obligation, and thus its asset value, is not subject to question, although delays may have to be accepted.

It is the policy of the Corporation to set aside from net income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

Insurance premiums

For global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Allowance for claims on insurance and guarantees in force

The Corporation provides for claims based on claims experience, augmented if necessary, by a specific provision based on a review of contingent liability. Claims payments are charged and recoveries credited to the allowance.

Translation of foreign currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year. Gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

3. Loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, are at interest rates established in competition with similar agencies in other countries and are generally below commercial rates. These loans mature as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Overdue.....	40,995	15,080
1982.....		331,155
1983.....	483,200	421,019
1984.....	542,543	451,177
1985.....	546,514	437,181
1986.....	520,538	395,474
1987.....	486,941	358,793
1988 and thereafter.....	1,937,775	1,251,864
Total.....	4,558,506	3,661,743
Commercial loans included above.....	1,252,788	1,004,162
Overdue interest.....	25,794	15,253

The application of the Corporation's accounting policy on non-current loans has resulted in the non-recognition of \$761 thousand (1981—nil) in loan interest earned for the year ended December 31, 1982.

In order to facilitate the collectibility of some loans or portion of loans, the Corporation has concluded agreements to reschedule principal and interest payments in the following amounts:

	December 31	
	1982	1981
	(in thousands of dollars)	
During the year		
Sovereign—Principal.....	19,190	15,725
—Interest.....	8,834	15,736
	28,024	31,461
Balance of rescheduled loans outstanding		
Sovereign.....	160,820	139,892
Commercial.....	15,620	21,071
	176,440	160,963
Amounts overdue.....	3,509	1,802

4. Long term loans payable

Long term loans payable are as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Canada loans		
Interest rates from 5.50% to 9.50% (1981 — 5.31% to 9.50%).....	448,105	529,462
Commercial loans		
Interest rates from 6.00% to 16.875% (1981 — 6.00% to 16.875%).....	2,885,192	2,264,321
	3,333,297	2,793,783

These loans mature as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
1982.....		306,338
1983.....	397,990	390,237
1984.....	771,574	754,164
1985.....	467,275	457,075
1986.....	424,834	381,387
1987.....	813,679	155,725
1988 and thereafter.....	457,945	348,857
Total.....	3,333,297	2,793,783

5. Capital

Authorized capital consists of 10 million shares with a par value of \$100 each. The number of shares issued and fully paid is as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Beginning of year.....	3,250	2,850
Issued.....	1,150	400
End of year.....	4,400	3,250

Capital also includes \$25 million of contributed capital, the maximum provided in the Export Development Act.

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—Concluded

6. Statutory limits, commitments and contingent liabilities

The Export Development Act allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of \$10 billion. The position against this limit is as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Undisbursed commitments on signed loan agreements, net of participation without recourse, most of which were signed between December, 1975 and December, 1982 at face rates from 8.375% to 14.10% (1981—between November, 1972 and December, 1981 at face rates from 6.75% to 14.50%)	3,307,957	4,004,049
Participation by other lenders with recourse in loans receivable	20,853	37,754
Loans receivable net of participation	4,558,506	3,661,743
Less: amounts not subject to statutory limit	133,596	119,442
	<u>7,753,720</u>	<u>7,584,104</u>
Contingent liabilities included above	20,853	37,754

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock while generally attempting to match debt maturities and currencies with those of its average export loans. Owing to fluctuations in interest rates and other factors beyond its control, the Corporation is not always able to fund its undisbursed loan commitments at interest rates which would result in a profit.

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of \$10 billion. The position against this limit and contingent liabilities of the Corporation are as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Insurance and related guarantees	1,747,972	2,001,120
Loan guarantees—Disbursed	180,063	187,997
Loan guarantees—Undisbursed		163,380
	<u>1,928,035</u>	<u>2,352,497</u>

7. Short term investments and loans payable

With respect to short term investments and loans payable, activity was as follows:

	Year ended December 31	
	1982	1981
	(in thousands of dollars)	
Short term investments		
daily average	453,500	515,800
high	781,500	703,800
low	136,400	368,800
Short term loans payable		
daily average	866,300	546,300
high	1,231,600	722,700
low	510,500	380,200

The Corporation also had lines of credit and overdraft facilities aggregating \$860 million at December 31, 1982 (December 31, 1981 — \$493 million).

8. Statement of changes in financial position—Comparative figures

Unrealized foreign exchange gains or losses on opening balances have been excluded from non-fund items. 1981 comparative figures have been reclassified accordingly to reflect this presentation.

9. Foreign currency balances

The Corporation has substantial assets and liabilities in US dollars. The Canadian dollar equivalent is as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Assets	3,127,909	2,333,732
Liabilities	3,204,500	2,414,148
Net liabilities	76,591	80,416
Less: forward exchange contracts	32,843	56,681
Net exposure	43,748	23,735
Rate of exchange US \$1.00	1.2288	1.1855

10. Related party transactions

Related party transactions are summarized as follows:

	Year ended December 31	
	1982	1981
	(in thousands of dollars)	
Transactions with Canada		
Interest expense	38,027	45,097
Less: administrative expenses recovered	2,757	2,956
interest earned	2,865	5,064
	<u>32,405</u>	<u>37,077</u>

Amounts due to (due from) Canada

Canada bonds, bearing interest at rates from 8.00% to 9.75%, maturing 1983 through 1994	(26,197)	(25,576)
Accrued interest receivable	(484)	(475)
Accounts administered for Canada	12,705	1,613
Long term loans payable	448,105	529,462
Accrued interest payable	12,765	14,985
Unused parliamentary appropriation	31,000	5,000
Other liabilities	14,071	8,925
	<u>491,965</u>	<u>533,934</u>

The Government of Canada, pursuant to a Parliamentary appropriation, has provided the Corporation with funds to cover operating losses, if any. No such funds were required in 1982 or in 1981 and these are being returned to the Consolidated Revenue Fund.

11. Segmented information

Loans and insurance are the Corporation's significant industrial segments.

Loans and guarantees and insurance and guarantees on the Statement of Income and Retained Earnings reflect operations income of the two segments before deduction of administrative expenses.

At December 31, 1982, the total principal receivable of loans to foreign borrowers, excluding participation by other lenders, was \$4.6 billion (December 31, 1981 — \$3.7 billion).

The assets of the Corporation are predominantly identifiable with the loans and guarantees program.

Revenue from loan interest and fees earned outside Canada for the year ended December 31, 1982 was \$407 million (December 31, 1981 — \$324 million).

Revenue from insurance premiums and fees is earned in Canada.

EXPORT DEVELOPMENT CORPORATION—Continued

ACCOUNTS ADMINISTERED FOR CANADA

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Accounts administered for Canada by Export Development Corporation as at December 31, 1982 and the statement of changes in amounts funded by Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Accounts administered for Canada as at December 31, 1982 and the changes in the amounts funded by Canada for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept for the Accounts administered for Canada by Export Development Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers set out in the Export Development Act.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 23, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Loans receivable (Note 3)			Deferred revenue	15,342	1,264
Principal	742,618	698,972	Funded by Canada	753,005	685,838
Less: participation by other lenders	31,452	33,436			
	711,166	665,536			
Accrued interest and fees	39,475	19,946			
Other receivables	5,001	7			
	755,642	685,489			
Due from the Corporation	12,705	1,613			
	768,347	687,102		768,347	687,102
Commitments and contingent liabilities (Note 4).					

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice-President, Finance

EXPORT DEVELOPMENT CORPORATION—Continued

ACCOUNTS ADMINISTERED FOR CANADA

CHANGES IN AMOUNTS FUNDED BY CANADA
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Funds provided from operations:		
Loans interest and fees earned	62,067	60,259
Insurance and guarantee premiums and fees earned	1,585	1,059
Claims paid, net of recoveries	(140)	(243)
Administrative expenses	(2,757)	(2,956)
Other	7,999	(1,241)
	68,754	56,878
Funds provided by (repaid to) Canada:		
Disbursements on loans receivable	56,412	81,175
Increase in payables to Canada	22,566	9,712
Loans receivable repaid	(21,874)	(17,709)
Receipts of loans interest and fees	(61,897)	(61,069)
	(4,793)	12,109
Funds provided by (repaid to) participants:		
Participation repaid to other lenders	11,967	2,980
Participation by other lenders	(8,761)	(18,225)
	3,206	(15,245)
	67,167	53,742
Beginning of year	685,838	632,096
End of year	753,005	685,838

ACCOUNTS ADMINISTERED FOR CANADA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Accounts administered for Canada

The Corporation administers for Canada certain loan and insurance programs entered into under the authority of the Governor in Council. The funds required for these operations are provided by Canada, and the Corporation has no direct financial interest in these programs. As cash is received by the Corporation, it is remitted to the Consolidated Revenue Fund of Canada, net of amounts withheld to cover administrative expenses which are charged on a cost recovery basis.

Bill C-110, an Act to amend the Export Development Act, is presently before Parliament. The major proposed amendment would increase the statutory limits for contingent liabilities and loans limits to \$10 billion each.

2. Summary of significant accounting policies

Loan interest earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when in the opinion of management there is significant doubt as to its collectibility or the loan becomes non-current. Such action is taken by the Corporation under the authority of the Governor in Council. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges which are paid by exporters are taken into interest earned over the disbursement and repayment periods of a loan.

Loan fees earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Insurance premiums

For global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on the other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Foreign investment insurance premiums are taken into income evenly over the terms of coverage, excepting that the premium in the first year is taken into income in its entirety when received.

Translation of foreign currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year. Gains and losses resulting from translation of foreign currency balances and transactions are reported in funds provided from operations.

3. Loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1982	1981
	(in thousands of dollars)	
Overdue	24,166	12,266
1982		36,456
1983	51,912	54,925
1984	66,075	60,597
1985	64,272	64,380
1986	67,401	64,066
1987	69,593	62,391
1988 and thereafter	367,747	310,455
Total	711,166	665,536
Commercial loans included above	84,810	83,970
Overdue interest	25,026	10,031

In order to facilitate the collectibility of some loans or portion of loans, agreements have been concluded to reschedule principal and interest payments in the following amounts:

	December 31	
	1982	1981
	(in thousands of dollars)	
During the year		
Sovereign — Principal	14,817	
— Interest	12,648	3,462
	27,465	3,462
Balance of rescheduled loans outstanding		
Sovereign	37,386	11,319
Amounts overdue	407	

EXPORT DEVELOPMENT CORPORATION—Concluded

ACCOUNTS ADMINISTERED FOR CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—*Concluded*

4. Statutory limits, commitments and contingent liabilities

The Export Development Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of \$2.5 billion. The position against this limit is as follows:

December 31	
1982	1981
(in thousands of dollars)	

Undisbursed commitments on signed loan agreements net of participation without recourse	696,190	49,512
Participation by other lenders with recourse in loans receivable	31,452	33,436
Loans receivable net of participation	711,166	665,536
Less: amounts not subject to statutory limit	4,145	5,182
	<u>1,434,663</u>	<u>743,302</u>
Contingent liabilities included above	<u>31,452</u>	<u>33,436</u>

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of \$3.5 billion. The position against this limit and contingent liabilities are as follows:

December 31	
1982	1981
(in thousands of dollars)	

Insurance and related guarantees	449,250	253,491
Loan guarantees—Disbursed	11,013	13,014
Loan guarantees—Undisbursed	<u>460,263</u>	<u>266,505</u>

FARM CREDIT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1983 and the statements of operations and deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 9, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Cash	29,232	12,377	Accounts payable and accrued liabilities	4,215	3,900
Accounts receivable	229	109	Short-term notes	5,000	
Loans receivable (Note 3)	4,256,792	3,836,795	Provision for employee termination benefits	2,308	2,017
Real estate	7,632	3,327	Deferred income taxes		7,932
Fixed assets	1,442	1,289	Loans payable (Note 4)	4,124,906	3,686,328
Unamortized debt issue expenses	1,480			4,136,429	3,700,177
Deferred income taxes	3,319				
			EQUITY OF CANADA		
			Contributed capital (Note 5)	166,033	142,848
			Deficit (retained earnings)	2,336	(10,872)
				163,697	153,720
	4,300,126	3,853,897		4,300,126	3,853,897

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

EILIV H. ANDERSON
Chairman

PAUL BABEY
Vice-Chairman

FARM CREDIT CORPORATION—Continued

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Income		
Interest income	397,419	337,978
Less: interest expense	363,358	302,759
Net interest income	34,061	35,219
Fees and other income	1,471	1,303
	35,532	36,522
Expenses		
Salaries and employee benefits	21,363	18,626
Office accommodation	2,051	1,831
Travel	2,135	1,788
Other	2,684	2,105
	28,233	24,350
Provision for doubtful accounts	31,758	8,711
	59,991	33,061
Loss (net income) before income taxes	24,459	(3,461)
Deferred income taxes	(11,251)	1,592
Loss (net income)	13,208	(1,869)
Retained earnings, beginning of year	(10,872)	(9,003)
Deficit (retained earnings), end of year	2,336	(10,872)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Funds provided		
Loans from Canada	535,300	489,506
Less: loans refinanced and repaid	164,037	154,483
	371,263	335,023
Loans from other sources	55,000	
Loans receivable repaid	133,114	110,801
Capital contributed by Canada	23,185	13,148
	582,562	458,972
Funds applied		
Operations		
Loss (net income)	13,208	(1,869)
Items not involving cash	16,693	20,194
	29,901	18,325
Loans to farmers	555,092	476,714
Less: loans refinanced	22,321	47,091
	532,771	429,623
Net changes in other assets and liabilities	3,035	1,983
	565,707	449,931
Increase in cash	16,855	9,041
Cash, beginning of year	12,377	3,336
Cash, end of year	29,232	12,377

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. The Corporation

The Farm Credit Corporation was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act in 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Under the provisions of the Farm Credit Act, the Corporation is also required to administer certain programs assigned to it by the Government. The Corporation currently extends credit under the Special Farm Financial Assistance Program, a temporary program expiring in June 1984, introduced to assist farmers in financial difficulty.

2. Significant accounting policies

Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at the end of the year. Actual losses on loans and write-downs of acquired real estate to the net realizable value are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for doubtful accounts.

Revenue recognition

Interest income is recorded on an accrual basis.

Loan application fees are recorded when received. Appraisal fees withheld from loan funds are recorded at the time the loans are disbursed. Partial discharge fees are recorded when the discharge occurs.

Service charges earned on loans to farm syndicates are recorded when loans are disbursed.

Penalties charged on loan prepayments are recorded at the time the prepayments are applied as a reduction of loan principal.

Real estate

Real estate is carried at the lower of cost and net realizable value. It represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Other fixed assets are depreciated using the diminishing balance method at annual rates of 20% for furniture and equipment and 30% for automobiles.

Debt issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense.

FARM CREDIT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Continued

Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

Employee termination benefits

On termination of employment, employees of the Corporation are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Deferred income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes. Deferred income taxes result primarily from the timing difference between the provision for doubtful accounts charged to operations and the amount claimed for tax purposes with respect to mortgage reserves deducted under Section 33 of the Income Tax Act.

3. Loans receivable

	Period not exceeding	Annual interest rate %	1983	1982
			(in thousands of dollars)	
Loans to farmers, secured by mort- gages.....	30 years	5-16 ¾	4,255,857	3,812,957
Loans to farm syn- dicates, secured by notes.....	15 years	6 ¼-17 ½	15,798	17,454
Loans receivable from real estate sales, secured by agreements for sale or mortgages.	28 years	5-16 ¾	13,126	10,156
Loans receivable under the Small Farm Develop- ment Program, secured by agree- ments for sale.....	21 years	7-10	6,681	7,238
			4,291,462	3,847,805
Less: allowance for doubtful accounts.....			34,670	11,010
			<u>4,256,792</u>	<u>3,836,795</u>

Maturities by fiscal year are as follows:

Maturities by fiscal year	1983	1982
	(in thousands of dollars)	
1983.....		291,393
1984.....	345,292	88,270
1985.....	98,977	93,365
1986.....	105,001	98,464
1987.....	111,265	103,755
1988.....	117,910	109,055
1989 through 2013.....	3,513,017	3,063,503
	<u>4,291,462</u>	<u>3,847,805</u>

At March 31, 1983 accrued interest of \$211,389,000 (1982—\$182,552,000) and arrears of \$79,639,000 (1982—\$53,384,000) are included and shown as maturing in the year ending March 31, 1984.

Prepayments of principal from farmers of \$54,037,000 (1982—\$35,774,000) were received during the year.

4. Loans payable

	Period not exceeding	Annual interest rate %	1983	1982
			(in thousands of dollars)	
Loans from Canada, secured by notes				
Farm Credit Act..	20 years	4-15 ¾	3,931,505	3,559,015
Farm Syndicates Credit Act.....	5 years	7 ¾-16 ½	15,766	16,576
Small Farm Development Program.....	20 years	6-9	8,249	8,667
			<u>3,955,520</u>	<u>3,584,258</u>
Loans from the capital market, secured by notes				
Farm Credit Act..	10 years	12 ½	50,000	
			<u>4,005,520</u>	<u>3,584,258</u>
Accrued interest.....			119,386	102,070
			<u>4,124,906</u>	<u>3,686,328</u>

Maturities by fiscal year are as follows:

Maturities by fiscal year	1983	1982
	(in thousands of dollars)	
1983.....		262,316
1984.....	286,633	163,621
1985.....	181,758	174,458
1986.....	193,767	185,503
1987.....	183,072	173,701
1988.....	179,425	170,147
1989 through 2004.....	3,100,251	2,556,582
	<u>4,124,906</u>	<u>3,686,328</u>

Accrued interest at March 31, 1983 \$119,386,000 (1982—\$102,070,000) is shown as maturing in the year ending March 31, 1984.

By Order in Council, the Minister of Finance is authorized to provide a net increase in loans from Canada of \$456,700,000 for the year ending March 31, 1984.

FARM CREDIT CORPORATION—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1983—Concluded****5. Contributed capital**

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is \$225 million (1982—\$150 million). During the year, capital of \$23.2 million (1982—\$13.1 million) was contributed by Canada. By Order in Council, the Minister of Finance is authorized to provide an increase in capital of \$15.0 million for the year ending March 31, 1984.

6. Limit on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1983 the Corporation's outstanding borrowings under this Act were 24.15 times the capital.

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to twenty-five million dollars. At March 31, 1983 the Corporation's loans from Canada under this Act were \$15.8 million.

7. Commitments to farmers

Loans to farmers approved but not disbursed as at March 31, 1983 amounted to \$128.5 million (1982—\$79.3 million), most of which were approved at 13¼% (1982—16¼%). It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1983 from funds to be borrowed by the Corporation.

8. Operating leases

The future minimum lease payments required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
Year ending March 31	
1984	1,539
1985	1,450
1986	1,210
1987	1,087
1988	706
1989 and subsequent	3,072
	<u>9,064</u>

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with the accounting principles generally accepted in Canada consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal accounting controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff which conducts periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President, Inspection and the Independent Auditor have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined by the Bank's independent auditor, Mr. Claude D. Henry, C.A. of Maheu Noiseux, Chartered Accountants, and his report is included therein.

GUY A. LAVIGUEUR
President

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF INDUSTRY
TRADE AND COMMERCE
AND REGIONAL ECONOMIC EXPANSION
THE HONOURABLE MINISTER OF STATE
SMALL BUSINESS AND TOURISM

I have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1983 and the statements of operations, deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1983 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

CLAUDE D. HENRY, C.A.
of Maheu, Noiseux

Montreal, Quebec
June 7, 1983

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31 (in thousands of dollars)

ASSETS	1983	1982	LIABILITIES AND CAPITAL	1983	1982
Cash	533	1,285	Cheques outstanding	31,447	14,618
Treasury Bills and short-term investments	73,481	21,226	Short-term notes	94,443	60,447
	74,014	22,511	Accrued interest on short and long-term notes	65,410	69,711
Securities issued by Canada	51,117		Other liabilities	8,021	7,450
Loans	1,854,921	1,995,515		199,321	152,226
Venture capital investments, less write-downs (Note 3)	21,310	26,583	Notes held by Canada (Note 5)	592,000	763,000
	1,876,231	2,022,098	Notes payable, other than to Canada (Note 6)	909,280	879,280
Interest due and accrued	40,417	30,927	CAPITAL		
	1,916,648	2,053,025	Capital paid in by Canada (Note 7)	393,000	268,000
<i>Less: accumulated provision for possible future losses (Note 4)</i>	<i>157,506</i>	<i>143,110</i>	Deficit	(185,564)	(104,543)
	1,759,142	1,909,915		207,436	163,457
Fixed assets, less accumulated depreciation	8,188	9,043			
Unamortized debt issue expenses	9,237	12,438			
Other assets	6,339	4,056			
	1,908,037	1,957,963			
				1,908,037	1,957,963

Contingent Liabilities (Note 8)

Approved by the Board:

GUY DESMARAIS
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—Continued**FINANCIAL SERVICES****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	1983	1982
Interest Income		
Loans	276,637	279,666
Venture capital investments	1,623	1,065
	278,260	280,731
Interest Expense		
Long-term notes	178,592	183,797
Short-term notes	14,785	11,441
Debentures		2,965
	193,377	198,203
Net interest income	84,883	82,528
Provision for losses on loans and for write-downs of venture capital investments	91,394	86,457
Net interest expense after provision and write-downs	6,511	3,929
Non-Interest Expenses		
Salaries and other staff benefits	49,331	49,567
Premises and equipment expenses, including deprecia- tion	10,027	9,061
Other expenses	16,748	14,686
	76,106	73,314
Charged to Management Services	1,596	1,621
Net non-interest expenses	74,510	71,693
Net loss for the year	81,021	75,622

**STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	1983	1982
Deficit, beginning of year	104,543	28,921
Net loss for the year	81,021	75,622
Deficit, end of year	185,564	104,543

MANAGEMENT SERVICES**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	1983	1982
Salaries and other staff benefits	8,829	7,817
Premises and equipment expenses	1,873	1,810
Training and information service publications	1,206	1,116
CASE counselling fees	2,776	2,481
Other expenses	6,111	5,389
	20,795	18,613
Charged by Financial Services	1,596	1,621
Total expenditures	22,391	20,234
Less: revenue from CASE counselling, training seminar registration, etc.	2,920	2,606
Amount recovered from the Department of Industry, Trade and Commerce Vote 70 (Vote 65 in 1982)	19,471	17,628
Total expenditures were incurred as follows		
Management Counselling	6,917	6,293
Management Training	5,831	4,684
Information Services	5,368	5,274
Administration	2,542	2,077
Capital expenditures	137	285
	20,795	18,613
Charged by Financial Services	1,596	1,621
	22,391	20,234

**STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	1983	1982
Source of cash		
Loans from sources other than Canada	30,000	247,410
Net increase (decrease) in short-term notes	33,995	(7,764)
Capital paid in by Canada (Note 7)	125,000	46,000
Repayments by borrowers and investees	336,678	334,782
	525,673	620,428
Net loss for the year	(81,021)	(75,622)
Items not requiring an outlay of cash		
Provision for losses	91,394	86,457
Depreciation of fixed assets	1,728	1,693
Amortization of debt issue expenses	3,481	3,114
Net changes in accrued interest	(13,791)	(2,422)
Cash flow from operations	1,791	13,220
	527,464	633,648
Use of cash		
Disbursements to borrowers and investees	267,117	334,519
Repayment of maturing debentures		131,600
Repayment of maturing notes	171,000	171,000
Purchase of securities	51,194	
Debt issue expenses	280	6,984
Other	3,199	5,225
	492,790	649,328
Net increase (decrease) in cash position	34,674	(15,680)
Increase (decrease) in cash, Treasury bills and short- term investments	51,503	(15,602)
Less: increase in cheques outstanding	(16,829)	(78)
	34,674	(15,680)

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1983

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974 by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital investment operations are carried out by Financial Services. Management Services includes counselling, training and information services. A separate statement of operations is shown for Management Services since it is funded directly by Parliamentary appropriation.

Federal Business Development Bank is for all purposes an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans and for write-downs of venture capital investments

A charge against income is made to adjust the accumulated provision for possible future losses to the level which provides for specifically identified probable losses on loans, as well as for unidentified future losses and to reflect write-downs of venture capital investments. The general portion of the accumulated provision is based on historical experience and is intended to cover future losses on loans and venture capital investments which have not yet been specifically identified. Write-downs of venture capital investments are recorded whenever a significant negative change occurs, or appears likely to occur, in the investee's business development plan.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Securities issued by Canada

Securities are carried at amortized value.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using either the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Industry, Trade and Commerce and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long-term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the statement of assets and liabilities. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

Interest rate futures

During the course of the year, the Bank engaged in interest rate futures transactions with the intention of reducing the impact of interest rate fluctuations. Accumulated gains and losses are not significant at March 31, 1983 and are recorded in other assets.

3. Venture capital investments

	1983	1982
	(in thousands of dollars)	
Shares	17,801	15,522
Shareholder advances	14,209	17,711
Participating debentures	4,605	5,015
Convertible debentures	1,198	2,225
	37,813	40,473
Less: amount of write-downs	16,503	13,890
	21,310	26,583

4. Accumulated provision for possible future losses on loans and venture capital investments

	1983	1982
	(in thousands of dollars)	
Accumulated provision, beginning of year	143,110	107,100
Recovery of amounts previously written off	2,625	1,912
Amounts written off during the year	(76,314)	(47,351)
	69,421	61,661
Additional provision required to provide for possible future losses on loans and for write-downs of venture capital investments	91,394	86,457
Portion of the above additional provision applied directly against the cost of venture capital investments	(2,613)	(5,008)
Portion of the above additional provision relative to guarantees, recorded as a liability	(696)	
Accumulated provision, end of year	157,506	143,110

FEDERAL BUSINESS DEVELOPMENT BANK—Concluded**NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1983—Concluded****5. Notes held by Canada**

Maturities by fiscal year were as follows

Rate %	1984	1985	1986	1987	1988	Total
	(in thousands of dollars)					
8-8½%	54,000	36,000	34,000			124,000
9-9½%	75,000	78,000	43,000	43,000		239,000
10-10½%	43,000	43,000	42,000	50,000	51,000	229,000
	172,000	157,000	119,000	93,000	51,000	592,000

6. Notes payable, other than to Canada

Maturities by fiscal year were as follows

Rate %	1984	1985	1986	1987	1988	1989-95	Total
	(in thousands of dollars)						
10.1-11¼%		50,000	113,000	3,000	28,000	81,000	275,000
12¼-13%	65,000	65,000	151,870				281,870
14-15¼%	75,000	83,060		124,350	30,000		312,410
17¼%				40,000			40,000
	140,000	198,060	264,870	167,350	58,000	81,000	909,280

The above includes notes payable of US \$265,000,000.

7. Capital paid in by Canada

	1983	1982
	(in thousands of dollars)	
Balance, beginning of year	268,000	222,000
Cash paid in	125,000	46,000
Balance, end of year	393,000	268,000

8. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating \$15,417,106.

The undisbursed amount as at March 31, 1983 on loans and venture capital investments authorized aggregated \$93,906,000 (1982—\$106,045,000).

9. Pension fund

The Bank has a pension plan for its employees which is contributory and trustee. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation as at December 31, 1982, the plan was fully funded at that date.

10. Statutory limitations on operations

In accordance with the Federal Business Development Bank Act the Minister of Finance of Canada may, with the approval of the Governor in Council, authorize capital payments to the Bank provided that capital (including deficit) is less than \$475 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times such capital and deficit (or up to 15 times with the approval of the Governor in Council) and may never exceed \$3.2 billion. The ratio of the direct and contingent liabilities of the Bank to its capital, as defined, was 8.3:1 as at March 31, 1983.

11. Venture Capital Division

Included within the statement of operations for Financial Services are the results of the Venture Capital Division which are segregated below. The Venture Capital Division is responsible for all venture capital customers, including the associated regular loans that form part of their financing arrangement.

**RESULTS OF VENTURE CAPITAL DIVISION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)**

	1983	1982
Income		
Loans	3,562	3,637
Venture capital investments	1,623	1,065
	5,185	4,702
Interest expense	6,473	6,193
Net interest expense	1,288	1,491
Provision for losses on loans and for write-downs of venture capital investments	15,280	8,024
Net interest expense after provision and write-downs	16,568	9,515
Non-interest expenses		
Salaries and other staff benefits	2,177	2,095
Other expenses	883	757
Net loss for the year	19,628	12,367

12. Comparative financial data—Monthly floating rate

For the purpose of determining the Bank's floating rate, net non-interest expenses is identical to net operating expenses.

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1982 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
August 11, 1982

BALANCE SHEET AS AT APRIL 30, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash		327,750	Bank indebtedness	1,291,023	
Accounts receivable			Accounts payable	4,370,298	2,003,549
Trade	4,444,009	4,257,019	Accrued interest payable	354,027	209,979
Contributions (Note 3)	1,092,271	942,734	Working capital loans from Canada (Note 5)	9,670,000	6,350,000
Other	928,493	918,990	Current portion of long-term debt	530,546	534,049
Inventories			Provision for final payments to fishermen	2,300,721	6,827,693
Finished fish products	9,266,635	6,821,658		18,516,615	15,925,270
Packaging material and parts	2,376,066	2,115,081			
Prepaid expenses	150,271	262,004	Long-term debt		
	18,257,745	15,645,236	Loans from Canada net of current portion		
Fixed (Note 4)	5,920,906	5,255,797	(Note 5)	4,642,041	4,221,954
				23,158,656	20,147,224
			EQUITY		
			Retained earnings	1,019,995	753,809
	24,178,651	20,901,033		24,178,651	20,901,033

Approved by the Board:

T. E. STEFANSON
Director

D. M. CAUVIN
Director

FRESHWATER FISH MARKETING CORPORATION—Continued**STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED APRIL 30, 1982**

	1982	1981
	\$	\$
Sales	42,031,629	40,603,248
Cost of sales (Note 3)	36,575,108	31,221,354
Gross margin	5,456,521	9,381,894
Expenses		
Interest (Note 6)	1,510,545	664,089
Salaries and employee benefits	1,111,673	948,398
Bad debts	109,494	55,404
Other	681,974	604,760
	3,413,686	2,272,651
Income before provision for final payments to fishermen	2,042,835	7,109,243
Provision for final payments to fishermen	1,776,649	6,827,693
Net income for the year (Note 7)	266,186	281,550
Retained earnings at beginning of the year	753,809	472,259
Retained earnings at end of the year	1,019,995	753,809

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED APRIL 30, 1982**

	1982	1981
	\$	\$
Funds provided		
Operations		
Net income for the year	266,186	281,550
Depreciation and amortization not requiring an outlay of funds	515,413	534,049
	781,599	815,599
Increase in long-term debt	420,087	
	1,201,686	815,599
Funds applied		
Additions to fixed assets	1,180,522	339,824
Decrease in long-term debt		85,272
	1,180,522	425,096
Decrease in working capital deficiency	21,164	390,503
Working capital deficiency at beginning of the year	280,034	670,537
Working capital deficiency at end of the year	258,870	280,034

**NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1982****1. Objectives and operations**

The Corporation was established by the Freshwater Fish Marketing Act in February 1969 as a corporation without share capital for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is a proprietary Crown corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$19 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies**Inventories**

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Plant	Declining balance	10-25%
	—Mobile	Declining balance	30%
Packer vessel		Straight-line	6 ½%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final) based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged as an expense of the current year.

Foreign currency translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

3. Contributions receivable

The Corporation operates certain fish packing and processing plants which, due to their remoteness, incur excessive freight and other costs. These costs are expected to be recovered from various federal and provincial government departments upon whose support the existence of these operations depends. In the event that these costs cannot be collected from governments, the Corporation will recover these costs from the final payments to fishermen.

FRESHWATER FISH MARKETING CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 1982—Concluded

During the year, assistance from federal and provincial governments for contributions to offset costs incurred by the Corporation in operating certain fish packing and processing plants were as follows:

	1982	1981
	\$	\$
Hay River, N.W.T.	265,000	
Island Lake, Manitoba		210,000
	<u>265,000</u>	<u>210,000</u>

4. Fixed assets

	1982		1981	
	Cost	Accumulated depreciation and amortization	Net	Net
	\$	\$	\$	\$
Land	316,692		316,692	259,266
Buildings	4,934,490	1,268,181	3,666,309	3,296,371
Equipment	4,506,949	2,929,699	1,577,250	1,392,591
Packer vessel	278,825	184,602	94,223	103,626
Construction in progress ..	105,952		105,952	30,214
Leasehold improvements ..	482,057	321,577	160,480	173,729
	<u>10,624,965</u>	<u>4,704,059</u>	<u>5,920,906</u>	<u>5,255,797</u>

Depreciation and amortization for the year amounted to \$515,413 (\$534,049—1981).

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At April 30, 1982 the outstanding amounts were as follows:

	Interest Rate	Amount
	%	\$
Working capital loans	14%	470,000
	15	3,300,000
	15½	4,400,000
	15½	<u>1,500,000</u>
		<u>9,670,000</u>
Fixed asset loans	4%	691,313
	7%	158,000
	8½	801,044
	9%	623,000
	10%	300,000
	10%	1,191,122
	14	408,108
	15%	450,000
	15%	<u>550,000</u>
		<u>5,172,587</u>
Less: current portion		<u>530,546</u>
		<u>4,642,041</u>

Working capital loans are payable on demand. In general, fixed asset loans are repaid in amounts equal to the sum of the annual provision for depreciation and amortization on fixed assets and proceeds derived from fixed asset transactions.

6. Interest expense

The net gain on foreign exchange for the year amounted to \$64,535 (\$76,731—1981). Interest expense of \$1,575,080 (\$740,820—1981) has been reduced by this amount.

7. Income taxes

Income taxes for the year of \$48,487 (\$50,000—1981) have been offset by a tax recovery of an equal amount due to the application of tax losses carried forward from prior years. Operating income for the year after taxes but before tax recoveries is \$217,699 (\$231,550—1981).

At April 30, 1982 a loss carry-forward of \$106,934 is available to offset future taxable income until April 1983 and the excess of undepreciated capital cost over net book value of fixed assets amounted to \$3,808,181.

8. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of \$639,532 (\$535,039—1981) to the following foreign sales agents: L.H. Frohman & Sons, Juhl Brokerage Incorporated, Bill Bush & Associates, International Pacific Seafoods, R.M. Sloan Co., Mile Hi Country Sales Co., Associated Gourmet Brokers, Sahakian & Salm, Three Crown Sales Inc., D/S Food Marketing, Inc. and Ocean Fresh Seafoods, Inc.—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; Malm & Stahl—Sweden; and Rud Kanzow GmbH & Co.—Germany.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1982 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
January 27, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	2,864,291	1,899,340	Accounts payable and accrued liabilities	2,364,293	2,439,548
Accounts receivable	971,659	949,430	Productivity bonus payable		11,162
	3,835,950	2,848,770		2,364,293	2,450,710
Fixed, at cost			Accrued employee termination benefits	2,934,398	2,552,837
Buildings	63,642	62,938		5,298,691	5,003,547
Furniture and equipment	59,329	58,638			
	122,971	121,576			
Less: accumulated depreciation	75,867	62,949			
	47,104	58,627			
	3,883,054	2,907,397			

SHAREHOLDER'S DEFICIENCY

Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(1,499,211)	(2,179,724)
	(1,415,637)	(2,096,150)
	3,883,054	2,907,397

Approved by the Board:

R. G. ARMSTRONG
Director

L. E. BELAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Revenues		
Pilotage charges	9,930,135	8,515,081
Miscellaneous dispatching income	186,945	173,984
Interest and other income	228,798	218,466
	10,345,878	8,907,531
Expenses		
Pilots' salaries and benefits	7,634,891	7,409,917
Staff salaries and benefits	963,352	905,235
Transportation and travel	662,350	619,115
Employee termination benefits	469,055	379,309
Pilot boats	433,072	416,107
Communications	82,472	69,713
Purchased dispatching services	43,207	43,576
Utilities, materials and supplies	31,872	37,338
Rentals	30,451	31,573
Professional and special services	14,778	41,340
Repairs and maintenance	13,459	10,822
Depreciation	13,068	13,342
	10,392,027	9,977,387
Loss before insurance premiums refunded	(46,149)	(1,069,856)
Insurance premiums refunded	87,733	152,284
Net income (loss) for the year	41,584	(917,572)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Balance, beginning of the year	2,179,724	1,262,152
Net income/loss for the year	(41,584)	917,572
Parliamentary appropriation	(638,929)	
Balance, end of the year	1,499,211	2,179,724

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Source of funds		
Operations		
Net income for the year	41,584	
Items not requiring an outlay of funds		
Employee termination benefits	381,560	
Depreciation	13,068	
	436,212	
Parliamentary appropriation	638,929	
	1,075,141	
Application of funds		
Operations		
Loss for the year		917,572
Items not requiring an outlay of funds		
Employee termination benefits		(265,301)
Depreciation		(13,342)
		638,929
Additions to fixed assets	1,545	36,010
	1,545	674,939
Increase (decrease) in working capital	1,073,596	(674,939)
Working capital, beginning of the year	398,060	1,072,999
Working capital, end of the year	1,471,656	398,060

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Nature of activities

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act and incorporated as a limited company on May 17, 1972. Great Lakes Pilotage Authority, Ltd. is a subsidiary of the St. Lawrence Seaway Authority and is continued under the Canada Business Corporations Act.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenue from pilotage charges is not sufficient to permit the Authority to operate on a self-sustaining financial basis, operating losses and capital expenditures are recovered from parliamentary appropriations. For the purposes of these parliamentary appropriations, operating losses do not include depreciation or any increase in accrued employee termination benefits.

Parliamentary appropriations with respect to operating losses are reflected in the statement of deficit, while parliamentary appropriations to finance capital expenditures are accounted for as contributed capital. Appropriations are recorded in the accounts when approved by Parliament.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$555,600 as of December 31, 1982 (1981—\$625,900) and will be funded over the remaining service lives of the pilots, or the terms of purchase whichever is the lesser.

The total pension expense was \$573,559 in 1982 (1981—\$547,091) including \$81,627 (1981—\$83,235) for past service contributions.

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1982 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 9, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	934,357	507,273	Accounts payable	3,764,132	3,599,645
Accounts receivable	3,421,094	3,444,221	Provision for employee termination benefits	530,000	466,000
	<u>4,355,451</u>	<u>3,951,494</u>		<u>4,294,132</u>	<u>4,065,645</u>
Fixed (Note 3)			EQUITY OF CANADA		
Land, buildings, pilot boats and other facilities	1,565,658	1,569,760	Contributed capital	278,128	278,128
Less: accumulated depreciation	540,392	403,367	Retained earnings		
	<u>1,025,266</u>	<u>1,166,393</u>	Appropriated as a reserve for the renewal and the acquisition of major fixed assets	808,457	774,114
			Unappropriated	<u>808,457</u>	<u>774,114</u>
	<u>5,380,717</u>	<u>5,117,887</u>		<u>1,086,585</u>	<u>1,052,242</u>
				<u>5,380,717</u>	<u>5,117,887</u>

Approved by the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Revenues		
Pilotage charges	22,947,744	22,637,784
Interest and other revenues	176,685	136,668
	23,124,429	22,774,452
Expenses		
Pilots' fees, salaries and benefits	18,281,212	18,246,210
Operating costs of pilot boats	2,417,784	2,230,598
Staff salaries and benefits	1,622,036	1,452,106
Professional services and members' allowances	228,872	203,990
Rentals	167,017	162,364
Communications	152,092	130,456
Travel	82,604	61,615
Utilities, material and supplies	69,127	59,993
Bad debts	65,627	18,673
Maintenance	30,249	31,040
Other	116,167	106,662
	23,232,787	22,703,707
Income (loss) before extraordinary item	(108,358)	70,745
Extraordinary item (Note 5)		177,475
Net income (loss) for the year	(108,358)	248,220

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Appropriated as a reserve for the renewal and the acquisition of major fixed assets		
Balance at beginning of the year	774,114	390,005
Appropriation for the year	34,343	384,109
Balance at end of the year	808,457	774,114
Unappropriated		
Balance at beginning of the year		
Services provided without charge by government departments	142,701	135,889
Net income (loss) for the year	(108,358)	248,220
	34,343	384,109
Appropriated as a reserve for the renewal and the acquisition of major fixed assets	(34,343)	(384,109)
Balance at end of the year	808,457	774,114

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Sources of funds		
Operations		
Income (loss) before extraordinary item	(108,358)	70,745
Items not requiring an outlay of funds		
Services provided without charge by government departments	142,701	135,889
Depreciation	144,979	134,493
Increase in the provision for employee termination benefits	64,000	65,000
	243,322	406,127
Extraordinary item (Note 5)		177,475
Proceeds from disposal of fixed assets		11,000
	243,322	594,602
Application of funds		
Acquisition of fixed assets	3,852	684,872
Increase (decrease) in working capital	239,470	(90,270)
Working capital at the beginning of the year	351,849	442,119
Working capital at the end of the year	591,319	351,849

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Purchases of fixed assets acquired subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Services provided without charge

Estimated amounts for the rental of office space and other services provided without charge by government departments are included in expenses with an offset to retained earnings.

Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

LAURENTIAN PILOTAGE AUTHORITY—Concluded**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded****Employee termination benefits**

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Income tax

The Authority is not subject to any income taxes.

3. Fixed assets

Details of fixed assets are as follows:

	1982		1981	
	Cost	Accumulated Depreciation	Net	Net
	\$	\$	\$	\$
Land	9,300		9,300	9,300
Buildings	23,622	18,308	5,314	6,991
Pilot boats	888,833	284,558	604,275	683,581
Furniture and fixtures	48,011	35,306	12,705	13,166
Communications equipment	157,200	76,249	80,951	91,677
Boarding facilities	191,864	58,880	132,984	147,142
Wharf improvements	169,033	16,903	152,130	160,581
Automobiles	43,039	25,823	17,216	30,127
Leasehold improvements	34,756	24,365	10,391	23,828
	<u>1,565,658</u>	<u>540,392</u>	<u>1,025,266</u>	<u>1,166,393</u>

Depreciation for the year is \$144,979 (1981—\$134,493).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	20 years
Pilot boats	10 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Automobiles	4 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is \$169,500 as at December 31, 1982 (\$137,000 as at December 31, 1981).

5. Extraordinary item

During 1981, the Authority received \$177,475, net of certain expenditures, in final settlement of a claim for costs incurred and reward to rescue a ship in distress in 1978.

6. Contingencies

During 1982, following a stoppage of pilotage services, a lawsuit for \$235,000 was brought against the Authority. An estimate of any loss that may arise as a result of this litigation can not be made. No provision has been recorded in the accounts.

LOTO CANADA INC.

AUDITOR'S REPORT

THE HONOURABLE CÉLINE HERVIEUX-PAYETTE, P.C., M.P.
MINISTER OF STATE

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1983 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except for the payments made for the research and development of the sports pool scheme described in Note 2 to the financial statements. In my opinion, these payments were not authorized by the Corporation's Articles of Incorporation, which restrict the business that the Corporation may conduct and manage, and thus, they were contrary to the provisions of the Canada Business Corporations Act.

In view of the fact that Loto Canada Inc. terminated its lottery operations effective December 31, 1979, I also report that I am concerned about the high level of expenses incurred by the Corporation which are listed in the schedule to the financial statements. These expenses arose from the continuing existence of this non-operating Corporation and its involvement in financing the research and development of the sports pool scheme. I am also concerned that arrangements have not been made between the Corporation and the Government to effect the transfer of funds due to the Receiver General for Canada.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
July 29, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Cash and short-term deposits	13,970,062	12,419,216	Accounts payable	17,617	21,091
Accounts receivable	13,857	1,606	Due to Receiver General for Canada (Note 3)	14,381,974	13,108,376
Due from Canada (Note 2)	406,814	703,244		14,399,591	13,129,467
Prepaid expenses	8,859	5,402			
			CAPITAL STOCK		
			One common share authorized, issued and fully paid	1	1
	14,399,592	13,129,468		14,399,592	13,129,468

Approved by the Board of Directors:

G. KRITSCH
Director

DANIELLE DESBIENS
Director

DOROTHY PRATT
Director

LOTO CANADA INC.—Concluded

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Interest income	1,805,905	2,102,671
Expenses (Schedule)	532,307	247,184
Net income for the year (Note 3)	1,273,598	1,855,487

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Termination of lottery operations

Loto Canada Inc. was incorporated under the Canada Business Corporations Act in 1976 and is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder directed the Board of Directors to commence the orderly windup of the operations effective August 21, 1979. The lottery operations were terminated effective December 31, 1979 and the right to claim prizes expired on December 31, 1980.

2. Due from Canada

Since January 1981, the Corporation has been financing research on gaming concepts including research and development of a sports pool scheme. In August 1981, Cabinet decided that this sports pool scheme would be operated by a new federal agency. In September 1981, the Corporation decided that all payments made on the research and development of the sports pool scheme should be fully recovered from the Government of Canada. This research on gaming concepts financed by the Corporation formed the basis of documentation leading to the passage of the Athletic Contests and Events Pools Act by Parliament on June 29, 1983.

Legal opinions have been obtained with respect to the statutory powers of the Corporation to finance the research and development of a sports pool scheme. While the legal opinions obtained differ, the Corporation takes the position that this financing was a business decision within the general powers of the Corporation and in support of the intention of the federal government.

The balance due from Canada, which the Corporation intends to recover, is made up as follows:

	1983	1982
	\$	\$
Balance at beginning of the year	703,244	143,000
Payments made for the research and development of the sports pool scheme	556,269	
Less provision for expenditures not yet submitted to the Government of Canada for reimbursement	152,699	403,570
Recoveries from Canada	(660,000)	(513,000)
	446,814	703,244
Advances due to Canada	(40,000)	
Balance at end of the year	406,814	703,244

The recovery of the amount of \$406,814 shown as the balance due from Canada as at March 31, 1983 requires the approval of Treasury Board. To date the Treasury Board has not yet concluded its deliberations on this matter. The results of these deliberations and their effect, if any, on the recovery of the amount due from Canada is not determinable at this time. The Corporation is confident that this amount will be recovered.

3. Due to Receiver General for Canada

	1983	1982
	\$	\$
Balance at beginning of the year	13,108,376	11,252,889
Net income for the year	1,273,598	1,855,487
Balance at end of the year	14,381,974	13,108,376

4. Related party transactions

Payments made for the research and development of the sports pool scheme described in Note 2 included \$297,000 in 1983 (\$626,000 in 1982) paid to a firm owned and operated by a member of management.

Transactions with the Government of Canada are disclosed elsewhere in these financial statements.

5. Contingent liability

In 1980, certain ticket wholesalers who were operating in the Province of Ontario commenced legal proceedings against the Corporation for alleged damages in the amount of \$5,250,000. This litigation continues to be contested and its outcome is unknown at this time.

6. Subsequent event

At its July 7, 1983 meeting, the Board of Directors of Loto Canada, Inc. passed a resolution to commence immediately the final wind-up procedures of the Corporation.

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Professional fees	117,537	73,982
Salaries and employee benefits	94,809	39,754
Travel	78,717	65,257
Building rental and maintenance	34,244	35,368
Office supplies and equipment rental	22,939	18,276
Telephone and telegraph	15,796	7,172
Settlement of claims	10,066	
Directors fees	5,500	7,375
Provision for expenditures not yet submitted to the Government of Canada for reimbursement	152,699	
	532,307	247,184

LOTO CANADA INC.

AUDITOR'S REPORT

THE HONOURABLE CÉLINE HERVIEUX-PAYETTE, P.C., M.P.
MINISTER OF STATE

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1982 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except for the payments made for the research and development of the sports pool scheme described in Note 2 to the financial statements. In my opinion, these payments were not authorized by the Corporation's Articles of Incorporation, which restrict the business that the Corporation may conduct and manage, and thus, they were contrary to the provisions of the Canada Business Corporations Act.

In view of the fact that Loto Canada Inc. terminated its lottery operations effective December 31, 1979, I also report that I am concerned about the high level of expenses incurred by the Corporation which are listed in the schedule to the financial statements. These expenses arose from the continuing existence of this non-operating Corporation and its involvement in financing the research and development of the sports pool scheme. I am also concerned that arrangements have not been made between the Corporation and the Government to effect the transfer of funds due to the Receiver General for Canada.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
July 29, 1983

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Cash and short-term deposits.....	12,419,216	11,143,220	Accounts payable.....	21,091	39,705
Accounts receivable.....	1,606	1,767	Due to Receiver General for Canada (Note 3)	13,108,376	11,252,889
Due from Canada (Note 2).....	703,244	143,000		13,129,467	11,292,594
Prepaid expenses.....	5,402	4,608			
			CAPITAL STOCK		
			One common share authorized, issued and fully paid.....	1	1
	13,129,468	11,292,595		13,129,468	11,292,595

Approved by the Board of Directors:

G. KRITSCH
Director

DANIELLE DESBIENS
Director

DOROTHY PRATT
Director

LOTO CANADA INC.—Concluded

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Interest income	2,102,671	1,855,833
Expenses (Schedule)	247,184	676,197
Income before extraordinary item	1,855,487	1,179,636
Termination of lottery operations		3,065,942
Net income for the year (Note 3)	1,855,487	4,245,578

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Termination of lottery operations

Loto Canada Inc. was incorporated under the Canada Business Corporations Act in June 1976 and is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder directed the Board of Directors to commence the orderly windup of the operations effective August 21, 1979.

The lottery operations were terminated effective December 31, 1979. In accordance with the National Lottery Regulations, the right to claim prizes expired on December 31, 1980 and unclaimed prizes as of that date were shown as extraordinary income in 1981.

2. Due from Canada

Since January 1981, the Corporation has been financing research on gaming concepts including research and development of a sports pool scheme. In August 1981, Cabinet decided that this sports pool scheme would be operated by a new federal agency. In September 1981, the Corporation decided that all payments made on the research and development of the sports pool scheme should be fully recovered from the Government of Canada. This research on gaming concepts financed by the Corporation formed the basis of documentation leading to the passage of the Athletic Contests and Events Pools Act by Parliament on June 29, 1983.

During the year ended March 31, 1982, payments made for the research and development of the sports pool scheme amounted to \$1,073,244 (\$143,000 in 1981) and \$513,000 (nil in 1981) was recovered from the Government of Canada.

The total payments made for the research and development of the sports pool scheme from January 1981 to March 31, 1983 amounted to \$1,772,513, of which \$1,173,000 has been recovered from the Government of Canada. The Corporation intends to recover the balance.

Legal opinions have been obtained with respect to the statutory powers of the Corporation to finance the research and development of a sports pool scheme. While the legal opinions obtained differ, the Corporation takes the position that this financing was a business decision within the general powers of the Corporation and in support of the intention of the federal government.

3. Due to Receiver General for Canada

	1982	1981
	\$	\$
Balance at beginning of the year	11,252,889	12,898,179
Net income for the year	1,855,487	4,245,578
Remittances		(5,890,868)
Balance at end of the year	13,108,376	11,252,889

4. Related party transactions

Payments made for the research and development of the sports pool scheme described in Note 2 included \$626,000 in 1982 (\$127,000 in 1981) paid to a firm owned and operated by a member of management.

Transactions with the Government of Canada are disclosed elsewhere in these financial statements.

5. Contingent liability

In 1980, certain ticket wholesalers who were operating in the Province of Ontario commenced legal proceedings against the Corporation for alleged damages in the amount of \$5,250,000. This litigation continues to be contested and its outcome is unknown at this time.

6. Subsequent event

At its July 7, 1983 meeting, the Board of Directors of Loto Canada Inc. passed a resolution to commence immediately the final wind-up procedures of the Corporation.

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Professional fees	73,982	136,055
Travel	65,257	104,318
Salaries and employee benefits	39,754	154,990
Building rental and maintenance	35,368	99,287
Office supplies and equipment rental	18,276	60,721
Directors fees	7,375	9,250
Telephone and telegraph	7,172	43,421
Marketing research and other expenses		68,155
	247,184	676,197

NATIONAL BATTLEFIELDS COMMISSION

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF THE ENVIRONMENT

I have examined the balance sheet of the National Battlefields Commission as at March 31, 1983 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
April 28, 1983

BALANCE SHEET AS AT MARCH 31, 1983

GENERAL FUND					
ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash	131,861	120,148	Accounts payable	122,201	92,463
Term deposits and accrued interest	105,263	24,326	Provision for employee termination benefits	76,937	66,394
Accounts receivable	18,574	13,110		199,138	158,857
Supplies and small tools	62,776	36,979			
	318,474	194,563	EQUITY OF CANADA		
Fixed assets (Note 3)	2,648,097	2,529,349	Proprietary interest	2,755,791	2,549,972
			Master development plan	11,642	15,083
	2,966,571	2,723,912		2,767,433	2,565,055
				2,966,571	2,723,912

SPECIAL LAND PURCHASE FUND					
ASSETS			CAPITAL		
	1983	1982		1983	1982
Cash	600	60,308	Balance at beginning of the year	86,808	77,759
Term deposit	68,853		Interest on investments	9,145	9,049
Investment in bonds of Canada, (market value: 1983—\$25,904; 1982—\$23,320)	26,500	26,500			
	95,953	86,808	Balance at end of the year	95,953	86,808

Approved by Management:

LÉON TASCHEREAU
Secretary

Approved by the Commission:

FERNAND TREMBLAY
President

NATIONAL BATTLEFIELDS COMMISSION—Continued

GENERAL FUND

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Expenses		
Administration		
Salaries and benefits	103,454	93,185
Professional services	53,616	63,248
Other	35,723	27,756
	192,793	184,189
Operations		
Salaries and benefits	858,763	742,321
Grants in lieu of real estate taxes	863,787	
Security services	204,115	187,473
Repairs and maintenance of roads, driveways, buildings and equipment	112,017	77,720
Heating, gas and oil	44,703	43,025
Tree maintenance	38,702	8,151
Bus rentals	27,972	24,150
Electricity	27,696	25,909
Supplies and small tools	24,697	23,605
Snow removal	16,660	11,800
Publicity	5,956	12,793
Loss on disposal of fixed assets	5,474	5,864
Miscellaneous	729	511
Grants in lieu of real estate taxes for fiscal years 1981 and 1982	1,663,556	
	3,894,827	1,163,322
	4,087,620	1,347,511
Income		
Interest	51,284	23,749
Miscellaneous	14,812	961
	66,096	24,710
Cost of operations for the year	4,021,524	1,322,801

GENERAL FUND

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Proprietary interest		
Balance at beginning of the year	2,549,972	2,459,773
Parliamentary appropriation	4,227,343	1,413,000
	6,777,315	3,872,773
Cost of operations for the year	4,021,524	1,322,801
Balance at end of the year	2,755,791	2,549,972
Master development plan		
Balance at beginning of the year	15,083	17,704
Interest income	804	2,379
	15,887	20,083
Expenses	4,245	5,000
Balance at end of the year	11,642	15,083

GENERAL FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriation	4,227,343	1,413,000
Proceeds from disposal of fixed assets	2,500	1,403
	4,229,843	1,414,403
Use of funds		
Operations		
Cost of operations for the year	4,021,524	1,322,801
Items not requiring an outlay of funds		
Increase in the provision for employee ter- mination benefits	(10,543)	(2,965)
Loss on disposal of fixed assets	(5,474)	(5,864)
	4,005,507	1,313,972
Acquisition of fixed assets	126,722	52,270
Master development plan	3,441	2,621
	4,135,670	1,368,863
Increase in working capital	94,173	45,540
Working capital at beginning of the year	102,100	56,560
Working capital at end of the year	196,273	102,100

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

The Commission was established in 1908 under the Act respecting the National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a Crown corporation named in Schedule C to the Financial Administration Act.

2. Significant accounting policies

Supplies and small tools

Supplies and small tools are valued at the lower of average cost and replacement value.

Fixed assets

Fixed assets are financed by parliamentary appropriations and are accounted for at cost. No depreciation is recorded in the accounts.

Parliamentary appropriation

The parliamentary appropriation is credited to the Equity of Canada in the year to which it applies.

Employee termination benefits

On termination of employment, employees of the Commission are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Grants in lieu of real estate taxes

Grants in lieu of real estate taxes are accounted for in the year to which the related parliamentary appropriation applies.

NATIONAL BATTLEFIELDS COMMISSION—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1983—Concluded****Pension plan**

The employees of the Commission participate in the superannuation plan administered by the Government of Canada. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. Investments held are carried at cost; interest is recorded on a cash basis.

3. Fixed assets

	1983	1982
	\$	\$
Land	724,710	724,710
Roadways, driveways and landscaping	978,863	883,086
Buildings	206,481	206,481
Equipment	738,043	715,072
	<u>2,648,097</u>	<u>2,529,349</u>

NATIONAL CAPITAL COMMISSION

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1983 and the statements of operations, proprietor's equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

EDWARD R. ROWE, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 3, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Current			Current		
Cash and short term deposits	34,020	37,943	Accounts payable and accrued liabilities	20,854	30,740
Accounts receivable			Unsettled expropriation of property, estimated	1,871	2,800
Federal government departments and agencies	403	365	Holdbacks and deposits from contractors and others	1,203	757
Tenants and others	942	1,035		23,928	34,297
Operating supplies, small tools and nursery stock	740	765	Long-term		
Prepaid expenses	998	728	Loans from Canada (Note 4)	31,122	40,874
	37,103	40,836	Provision for employee termination benefits, net of current portion	4,073	3,390
Amounts recoverable from provincial and municipal governments	474	2,898		35,195	44,264
Capital assets			EQUITY OF CANADA		
Real property (Note 3)	341,906	340,014	Proprietor's equity	330,129	313,355
Equipment, furniture and vehicles	9,769	8,168		389,252	391,916
	351,675	348,182			
	389,252	391,916			

Approved by the Commission:

C. M. DRURY
Chairman

A. G. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983			1982
	Operating	Capital	Grants and Contributions	Total
Revenues				
Parliamentary Appropriations	42,114	31,420	8,666	82,200
Property revenues	5,892			5,892
Interest income	2,067	1,627		3,694
Miscellaneous	791			791
	8,750	1,627		10,377
	50,864	33,047	8,666	92,577
Expenditures				
Land Development	13,410	12,350	8,025	33,785
Recreation and Culture	20,698	6,539	162	27,399
Transportation		7,377		7,377
Administration and Finance	12,345	709	334	13,388
Services and Utilities		6,413		6,413
Policy Development	1,967	10		1,977
	48,420	33,398	8,521	90,339
Excess (Deficit) of Revenues over Expenditures	2,444	(351)	145	2,238
				9,336

STATEMENT OF PROPRIETOR'S EQUITY
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Balance at beginning of the year	313,355	291,131
Excess of revenues over expenditures	2,238	9,336
Acquisition of capital assets	14,574	13,218
Gain (Loss) on disposal of equipment, furniture and vehicles	(211)	(294)
Gain (Loss) on disposal of real property	173	(36)
Balance at end of the year	330,129	313,355

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Funds provided		
Excess of revenues over expenditures	2,238	9,336
Add items not requiring funds	683	395
	2,921	9,731
Decrease in estimate for unsettled expropriations	929	717
Proceeds on disposal of capital assets	10,118	198
Decrease in amounts recoverable	2,424	3
Loans from Canada		200
	16,392	10,849
Funds applied		
Acquisition costs of real property financed by loans from Canada	5	393
Repayment of loans from Canada	9,752	2,945
	9,757	3,338
Increase in Working Capital	6,635	7,511
Working Capital (Deficiency) at Beginning of the Year	6,540	(971)
Working Capital at End of the Year	13,175	6,540

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and Objectives

The National Capital Commission was established by the National Capital Act, 1958 and is an Agency Corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Accounting Policies

(a) Basis of Accounting

Revenues and expenditures of the Commission are recorded on an accrual basis.

(b) Capital Assets

(i) Capital Expenditures

Capital expenditures in the Statement of Operations include those which increase the value of capital assets as well as expenditures for surveys, studies and contributions to shared cost programs.

(ii) Real Property

Only those expenditures producing Commission-owned real property are capitalized. Capitalization is at cost. The cost of real property does not include interest on loans to finance the acquisitions thereof. Gains or losses on disposal of real property are reflected in the Statement of Equity and no depreciation is recorded.

(iii) Equipment, Furniture and Vehicles

Equipment, furniture and vehicles are recorded in the accounts at cost. Losses, which are recognized only at the time of destruction or disposal, are reflected in the Statement of Equity. No depreciation is recorded.

(c) Operating Supplies, Small Tools and Nursery Stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

NATIONAL CAPITAL COMMISSION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

(d) Pension Plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are made by both the employees and the Commission, and are recorded on a current basis.

(e) Employee Termination Benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. Provision for these benefits is recorded as a liability.

3. Capital Assets—Real Property

The following are the major categories of real property at March 31:

	1983	1982
	(in thousands of	(in thousands of
	dollars)	dollars)
Greenbelt	49,853	48,500
Parkways	66,741	64,339
Parks	36,225	34,007
Bridges and approaches	25,049	24,630
Historic sites	12,449	12,304
Recreational facilities	5,897	4,724
Rental and agency properties	137,396	142,995
Unsettled expropriations, estimated	1,871	2,799
Administration and service buildings	9,312	8,855
	344,793	343,153
Less: provision for transfers at less than cost	2,887	3,139
	341,906	340,014

Provision for transfers at less than cost pertains to property to be transferred in accordance with the agreements with the following:

- (a) Province of Quebec, for lands to be given free of charge for approaches to the MacDonald-Cartier Bridge and for the transfer for \$1 of lands to be used as a right-of-way for Highway 550; and
- (b) Province of Ontario, for the transfer for \$1 of lands to be used as a right-of-way for Highway 417.

4. Loans from Canada

The Commission purchased certain real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans authorized by Parliament, upon terms and conditions approved by the Governor in Council.

Interest on these loans is payable semi-annually at rates varying from 4.75% to 15.625% and averaging 6.1% (1982—7.2%). No dates for repayment are specified except that loans, and interest, are required to be repaid at the time of disposal of the properties financed by these loans. For non-greenbelt properties, the proceeds are to be used to repay relevant loans in full and any excess proceeds are to repay other outstanding loans; and for greenbelt properties, the excess of proceeds over acquisition cost are to be used to repay outstanding loans.

5. Commitments

- (a) Subject to funds being authorized by Parliament, the Commission is committed to make contributions to other levels of government:
 - (i) to the Province of Quebec, one-half of the cost of a road network within the National Capital Region. The Commission's commitment is \$128.5 million of which \$99.1 million has been expended;

- (ii) to the Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is \$52.4 million of which \$49.8 million has been expended;
- (iii) to the Regional Municipality of Ottawa-Carleton and the City of Ottawa, one-half of the cost of the Rideau Area development. The Commission's commitment is \$11.0 million of which \$7.7 million has been expended;
- (iv) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton, one-third of the cost of a regional sewage system. The Commission has expended \$16.9 million and has committed a further \$0.5 million; and
- (v) to the Regional Municipality of Ottawa-Carleton, one-half the cost of a new bridge across the Rideau River in the Hunt Club Road/Knoxdale Road area. A preliminary estimate indicates that the Commission's share will be \$7.1 million.

- (b) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1983-84	1,107
1984-85	976
1985-86	61
1986-87	29
	2,173

6. Contingencies

(a) Litigations

Claims have been made against the Commission totalling approximately \$19 million for alleged wrongful termination of certain agreements; and other alleged damages. An estimate of any loss that may arise as a result of these litigations cannot be made.

(b) Agreement with a Province

In 1961 the Commission entered into an agreement whereby the Province of Ontario established and maintains 6,557 acres of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1982, expenses exceeded revenues by \$0.95 million, and is not reflected in the accounts of the Commission.

(c) Other

In connection with a shared cost agreement, the Commission has received from the party to the agreement a preliminary estimate that the party has performed \$1.0 million of work for which it has not yet billed the Commission.

The Commission has reviewed the preliminary estimate and based on the information available has not reflected this amount in the accounts of the Commission.

7. Related Party Transaction

During the year, in the normal course of operations, the Commission sold land at its market value of \$9.7 million to a department of the Government of Canada.

NATIONAL HARBOURS BOARD

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the consolidated balance sheet of National Harbours Board as at December 31, 1982 and the consolidated statements of income and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements give a true and fair view of the financial position of the Board as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
February 23, 1983

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Current			Current		
Cash	2,989	1,749	Accounts payable and accrued liabilities	50,934	27,828
Treasury bills, at cost which approximates market value	157,374	120,207	Grants in lieu of municipal taxes	12,601	11,997
Accounts receivable	31,149	27,987	Deferred revenues	5,597	4,263
Due from Canada	7,934	1,023	Current portion of long-term liabilities	1,133	1,733
Materials and supplies	2,379	2,133		70,265	45,821
	201,825	153,099	Long-term		
Long-term			Demand bank loan (Note 6)	42,479	
Canada bonds, at amortized cost			Accrued employee termination benefits	9,434	8,451
(market value: 1982 — \$82,833			Financing provided by province (Note 7)	20,610	20,793
1981 — \$66,142)	82,211	81,778	Loans from Canada (Note 8)	506,914	499,750
Receivables (Note 3)	6,634	6,848	Recoverable contributions from Canada (Note 9)	60,845	176
	88,845	88,626		640,282	529,170
Fixed (Note 5)	587,990	439,605	Minority interest	4,529	23
Deferred costs	235			715,076	575,014
			EQUITY OF CANADA		
			Contributed capital	349,361	349,361
			Deficit	185,542	243,045
				163,819	106,316
	878,895	681,330		878,895	681,330

On behalf of the Board:

JACQUES AUGER
Acting Chairman

STEPHEN WEYMAN
Director

NATIONAL HARBOURS BOARD—Continued

CONSOLIDATED STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Revenues		
Harbour services	46,621	45,040
Grain services	31,550	29,038
Cargo handling services	56,385	58,426
Rentals	37,747	30,362
Shipping services and other	18,481	17,967
	190,784	180,833
Expenses		
Salaries and employee benefits	54,412	48,340
Purchased services	60,450	60,929
Energy and utilities	7,375	6,417
Depreciation	18,228	14,023
Grants in lieu of municipal taxes	8,405	9,864
Other	13,732	10,656
	162,602	150,229
Income from operations	28,182	30,604
Other income (expense)		
Interest income	31,550	28,452
Interest expense	(2,796)	(2,204)
Gain on disposal of fixed assets	567	2,996
	29,321	29,244
Net income	57,503	59,848
Deficit at beginning of the year	243,045	302,893
Deficit at end of the year	185,542	243,045

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Significant accounting policies

(a) Basis of consolidation

These consolidated financial statements (Board) include the accounts of National Harbours Board (NHB), including the accounts of all the ports and other facilities under its administration, and its 90% owned company Ridley Terminals Inc. (RTI), incorporated on December 18, 1981 under the Canada Business Corporations Act. All transactions between NHB and RTI have been eliminated.

(b) Fixed assets and depreciation

Fixed assets are recorded at cost except for those transferred to NHB from Canada which are recorded at values established at the time of transfer (appraisal or fair market value). Grants towards capital projects received from Canada (which are not capital contributions) and third parties are credited directly against the cost of the related fixed assets.

Construction costs incurred on the Ridley Island coal terminal by RTI are capitalized and will be depreciated when the terminal reaches operational capability. Operational capability will be attained at the date the terminal will have handled a total of three million tonnes of cargo. Construction costs capitalized include engineering, administration, interest, insurance and site rental costs.

Depreciation of fixed assets is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets.

(c) Deferred costs

Operating and marketing costs incurred by RTI during the construction of the Ridley Island coal terminal are deferred until the project reaches operational capability.

(d) Pension costs

All permanent employees of NHB are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and NHB. These contributions represent the total liability of NHB and are recognized in the accounts on a current basis.

(e) Insurance

NHB assumes substantially all risks against fire and general perils, as well as for workmen's compensation claims. Any costs arising from these risks are recorded in the accounts in the year incurred.

(f) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(g) Employee termination benefits

NHB accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under their collective agreements, or in accordance with NHB policy.

2. Acquisition by National Harbours Board of shares in Ridley Terminals Inc.

Order in Council (PC 1981-3669) dated December 18, 1981, authorized NHB to enter into an agreement dated December 17,

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Source of funds		
Operations		
Net income	57,503	59,848
Items not affecting funds		
Depreciation	18,228	14,023
Accrued employee termination benefits	983	588
Gain on disposal of fixed assets	(567)	(2,996)
Amortization of discount on Canada bonds	(433)	
	75,714	71,463
Demand bank loan	42,479	
Loans from Canada	7,875	
Recoverable contributions from Canada	60,669	176
Minority interest	4,506	23
Reduction of long-term receivables	214	307
Capital grants	23,969	17,437
Proceeds on disposal of fixed assets	806	4,973
	216,232	94,379
Application of funds		
Additions to fixed assets	190,821	65,049
Deferred costs	235	
Loans from Canada currently payable	711	589
Reduction of financing provided by province	183	806
	191,950	66,444
Canada bonds presented as long-term assets		81,778
	191,950	148,222
Increase (decrease) in working capital	24,282	(53,843)
Working capital at beginning of the year	107,278	161,121
Working capital at end of the year	131,560	107,278

NATIONAL HARBOURS BOARD—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1982—Continued

1981, with Federal Commerce and Navigation Ltd. for the development, management and operation of a coal terminal on Ridley Island at the Port of Prince Rupert. The agreement stipulates that at least 90% of the common (voting) shares of RTI shall be allotted and issued to NHB. At December 31, 1982, NHB had acquired 90% of the issued common shares and all the issued Class A cumulative preference (non-voting) shares of RTI at a cost of \$4,529,000.

In accordance with the agreement, NHB is committed to purchase shares of RTI up to \$23,021,000.

3. Long-term receivables

Long-term receivables result from sales of fixed assets and from an advance to an employee of RTI. The receivables become due over periods from 1 to 25 years at interest rates varying from nil to 8%.

4. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of \$14,532,000 (1981 — \$14,612,000) to NHB which in turn is indebted to the Government of Canada by the same amount, in accordance with the provisions of Vote L106b, Appropriation Act No.7, 1967, 1967-68, c.8. The interest and repayment terms of the parliamentary advances to NHB are identical to those of the debentures of the Authority. Under the terms of the agreement between the Government of Canada and the Authority, the Government has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures receivable and advances and loans payable to the Government have been offset against each other and are not reflected as a separate asset and liability on the consolidated balance sheet. Interest income and expense of \$996,000 (1981 — \$1,002,000) have been similarly offset and do not appear in the consolidated statement of income and deficit.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of the Saint John Harbour Bridge Authority as well as the equivalent loan payable to the Government of Canada Department of Finance from the accounts of NHB to the Department of Transport. As at December 31, 1982, this transfer had still to be completed.

5. Fixed assets

(a) Summary

	Depreciation rates %	Cost	(in thousands of dollars)		1982	1981
			Accumulated depreciation	Net		
Land		134,385		134,385	112,268	
Dredging	2.5-6.7	33,895	21,590	12,305	14,548	
Berthing structures	2.5-10	262,501	132,183	130,318	131,341	
Buildings	2.5-10	158,855	81,240	77,615	67,975	
Utilities	3.3-10	37,595	15,366	22,229	18,481	
Roads and surfaces	2.5-10	55,700	24,063	31,637	22,647	
Machinery and equipment	5-100	72,699	51,787	20,912	15,616	
Office furniture and equipment	20	2,508	1,606	902	235	
Projects under construction, including Ridley Island coal terminal		157,687		157,687	56,494	
		915,825	327,835	587,990	439,605	

(b) Land transfer

In 1979, NHB effected a land transfer with Canada Mortgage and Housing Corporation and, as at December 31, 1982, had still to transfer eight acres of land valued at \$1,204,000 in order to complete the transaction. The cost of the land not yet transferred has not been relieved from the accounts and the related liability of \$1,204,000 is included in accounts payable.

(c) Capital grants

During the year, NHB received capital grants towards the construction of capital projects totalling \$23,969,000 of which \$23,890,000 (1981—\$17,437,000) was from Canada. These grants have been credited directly against the cost of the related fixed assets.

(d) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at \$189 million. Of this amount, it is estimated that \$117 million will be expended in the year ending December 31, 1983 and the balance in subsequent years.

6. Demand bank loan

Interim construction financing for the Ridley Island coal terminal has been arranged by RTI with a Canadian chartered bank on the basis of a comfort letter from the Federal Minister of Transport guaranteeing repayment of principal and interest to a maximum of \$150 million. The loan is payable on demand and interest is charged at the bank's prime rate, payable monthly.

Under the terms and conditions of the loan agreement, advances may be by way of promissory notes or banker's acceptances. The banker's acceptance fee will be the lesser of $\frac{3}{4}$ of 1% or the bank's prime acceptance fee until June 30, 1984 and thereafter at the prime acceptance fee.

These advances are to become part of long-term construction financing being arranged with the bank to a maximum aggregate of the lesser of 80% of the project cost or \$185 million, with repayment of principal not expected to commence until 1991. This financing is subject to a guarantee by the Government of Canada to be obtained by August 31, 1983.

7. Financing provided by province

Under an agreement dated July 13, 1972, the Province of New Brunswick advanced \$25 million to partially finance the construction of Rodney Terminal, Saint John, which is owned by NHB.

Until the non-interest bearing advance is repaid, the Province will receive 50% of the net operating income of the Terminal, under the terms of an agreement dated January 1, 1976.

8. Loans from Canada

	1982	1981
	(in thousands of dollars)	
Loans bearing interest at 6.25% to 15.625% with blended annual principal and interest repayment requirements of \$4,014,000 and maturing December 31, 2000 and 2002	32,424	25,138
Less: current portion	711	589
	31,713	24,549
Non-interest bearing loans with indefinite due date:	317,739	317,739
Accrued interest on loans not due and payable	157,462	157,462
	506,914	499,750

Principal repayment requirements over the next five years amount to \$711,123 in 1983, \$773,341 in 1984, \$841,695 in 1985, \$916,865 in 1986 and \$999,611 in 1987.

NATIONAL HARBOURS BOARD—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded****9. Recoverable contributions from Canada****(a) Infrastructure**

During the year 1981, Treasury Board approved a recoverable contribution of \$48,300,000 for the construction of the infrastructure for the Ridley Island coal terminal. The contribution is interest free until April 1, 1989. The repayment of the contribution and interest is over 20 years commencing April 1, 1990 with the first three annual payments for interest and the remaining seventeen equal annual installments are for the repayment of contribution and interest.

The interest rates applicable are the weighted average rates set on NHB loans at the time each recoverable contribution was made. The recoverable contribution received as of December 31, 1982 was \$40,773,000 (1981—\$176,000).

(b) Equity

In 1982, NHB received from Canada a recoverable contribution of \$20,072,000 for the purchase of shares in RTI. Interest is computed at a rate of 15.375% from the date on which the contribution was received. The repayment of the contribution and interest is to be made to the extent of dividends received from RTI.

Treasury Board may, in consultation with the Minister of Finance, determine the terms and conditions of repayment of both the contribution and interest, just prior to April 1, 1989.

10. Contingencies

(a) Claims aggregating approximately \$18 million in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been made against the Board but are not reflected in the accounts. In the opinion of the Board, its position is defensible and the final outcome of such claims should not result in any material financial liability.

(b) NHB is aware of cracks in some pilings in one of the piers at a port. A consultant is presently engaged in determining the cause of cracking and will be recommending corrective action to be taken. At this time, the extent of any future costs which may be incurred, and the extent to which these costs will be recovered, cannot be reasonably estimated.

11. Dividends in arrears

At December 31, 1982, dividends in arrears for the Class B cumulative preference (non-voting) shares of RTI, all held by the minority shareholder, amounted to \$536,000, including interest of \$7,000.

12. Canada Ports Corporation Act

The Canada Ports Corporation Act was passed by the House of Commons on July 26, 1982 and will be proclaimed to come into force on February 24, 1983. This Act will amend the National Harbours Board Act, change the name of National Harbours Board to Canada Ports Corporation and allow the establishment of certain local port corporations.

NORTHERN CANADA POWER COMMISSION

AUDITOR'S REPORT

THE HONOURABLE JOHN CARR MUNRO, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1983 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
June 1, 1983

BALANCE SHEET AS AT MARCH 31, 1983
(in thousands of dollars)

ASSETS		1983	1982	LIABILITIES		1983	1982
Property and equipment				Long-term			
In service (Note 3)	170,256	172,272		Loans from Canada (Note 4)	223,671	190,971	
Projects under construction	37,788	8,554		Current			
	208,044	180,826		Due to Canada (Note 4)			
Current				Overdue instalments and related interest	9,192	9,192	
Cash	19,850	6,194		Current portion of long-term loans	6,757	6,186	
Accounts receivable				Accounts payable	6,704	9,163	
Utilities	10,056	11,750		Contractors' holdbacks	2,354	1,002	
Other	1,911	1,547			25,007	25,543	
Inventories, at cost					248,678	216,514	
Fuel and lubricants	9,526	9,678		EQUITY OF CANADA			
Other supplies	2,360	2,336		Retained earnings (deficit)	3,069	(4,183)	
	43,703	31,505			251,747	212,331	
	251,747	212,331					

Approved:

R. PHILLIPS
Comptroller

Approved by the Commission:

JAMES SMITH
Chairman

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Revenues		
Sale of power	70,826	66,598
Sale of heat	7,098	5,602
Other	1,333	1,163
	79,257	73,363
Expenses		
Operations and maintenance	45,200	48,168
Depreciation	6,971	6,367
Engineering and general administration (Note 7)	4,991	4,447
	57,162	58,982
Income before interest expense, net	22,095	14,381
Interest expense, net (Note 8)	14,843	13,956
Net income for the year	7,252	425
Deficit at beginning of the year	(4,183)	(4,608)
Retained earnings (deficit) at the end of the year	3,069	(4,183)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(in thousands of dollars)

	1983	1982
Source of working capital		
Operations		
Net income for the year	7,252	425
Items not requiring an outlay of funds		
Depreciation	6,971	6,367
Property and equipment written off	11	1
	14,234	6,793
Loans from Canada	36,954	9,600
Interest capitalized on loans from Canada	2,503	382
Proceeds on disposals of property and equipment	4	61
	53,695	16,836
Application of working capital		
Additions to property and equipment	34,204	9,488
Reduction of loans from Canada	6,757	6,186
	40,961	15,674
Increase in working capital	12,734	1,162
Working capital at beginning of the year	5,962	4,800
Working capital at end of the year	18,696	5,962

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and objective

The Northern Canada Power Commission, formerly the Northwest Territories Power Commission established in 1948, is a Schedule C Crown corporation and operates under the Northern Canada Power Commission Act.

As a Schedule C Crown corporation, the Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, elsewhere in Canada.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is presented as follows:

Property and equipment

Property and equipment, with the exception of that gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct payments for goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

Losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off to operations in the year that the losses are recognized. For normal retirements, the cost of property and equipment retired less disposal proceeds is charged to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation on property and equipment in service prior to March 31, 1977, financed by loans from Canada, excepting the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The associated loans are being repaid by the annuity method over the estimated economic life of the assets. Assets placed in service subsequent to March 31, 1977, as well as the Head Office building and property and equipment purchased from internally generated funds, are depreciated on a straight line basis.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	10 - 15 years
Motor vehicles	4 years

Inventories

Inventories are valued at average cost. Provision is made for decline in value of slow-moving inventory.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—*Concluded*

3. Property and equipment in service

	1983	1982
	(in thousands of dollars)	
Electric power plants	167,105	163,751
Transmission and distribution systems	37,460	36,210
Other utilities	5,006	5,053
Staff accommodation	3,776	3,800
Warehouses, motor vehicles and general facilities	6,905	6,776
	220,252	215,590
Less accumulated depreciation	49,996	43,318
	170,256	172,272

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest is repaid on terms and conditions as approved by Governor in Council.

The Commission also received a working capital loan of \$7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of \$750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at then current rate is applicable until the date of payment.

At March 31, 1983, loans for capital expenditures carried interest at rates ranging from 4% to 15.625% with a weighted average interest rate of 10.53%.

Loans from Canada mature as follows:

	(in thousands of dollars)
1984	6,757
1985	8,326
1986	8,769
1987	9,179
1988	9,629
1989 - 2024	187,768
	230,428
Deduct current portion	6,757
	223,671

In 1983 the Commission borrowed \$36,954,000 (\$9,600,000 in 1982) from Canada at an average interest rate of 13.115% and paid to Canada \$22,955,000 (\$22,091,000 in 1982), including interest of \$16,769,000 (\$16,365,000 in 1982).

In addition to the above, amounts due to Canada include \$9,192,000, comprising overdue instalments of principal, \$2,203,000, and interest, \$6,989,000, which fell due on March 31, 1977 and which remain unpaid. Interest at 7.35% is paid annually on the overdue instalments.

5. Hydro investigation studies

The Commission, with the approval of the Governor in Council, is carrying out special investigation studies on the hydro-generation potential of the mid-Yukon, with authorized funding not to exceed \$3,150,000. The studies are to be completed by September 30, 1983 and any undisbursed funds are to be refunded to Canada. If these studies result in the provision of electricity for consumption, the funds provided for the studies will become repayable, with accrued interest, to Canada.

At March 31, 1983, the Commission had received funding of \$3,150,000 for these studies and had incurred expenditures of \$3,124,000 (\$2,926,000 in 1982). The unexpended balance of \$26,000 is included in accounts payable at March 31, 1983 (\$224,000 in 1982).

6. Pensions

During the year, the Commission paid \$641,000 (\$518,000 in 1982) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Commission's liabilities are limited to its contributions.

7. Engineering and general administration expense

Engineering and general administration expense is net of \$598,000 (\$777,000 in 1982) allocated to capital and recoverable projects.

8. Interest expense

	1983	1982
	(in thousands of dollars)	
Paid on long-term debt	16,769	16,365
Earned on short-term investments	(1,926)	(2,409)
	14,843	13,956
Capitalized on loans	2,503	382
Rate of interest on capitalization	14.515%	15.05%

9. Commitments

At March 31, 1983, the estimated committed cost to complete capital projects under construction is approximately \$24,674,000 (\$51,744,000 in 1982).

10. Insurance

The Commission purchases catastrophe insurance on specified assets as protection against major losses up to \$20,000,000. Business liability insurance coverage is maintained in an amount considered necessary to provide adequate protection to the Commission. Other coverage in effect includes fleet, aircraft, airstrip, boiler and comprehensive general liability insurance. Special coverage on major projects under construction is purchased by the Commission, or by its contractors if required by the Commission.

11. Related party transactions

In addition to the transactions with the Government of Canada described in Notes 4, 5, and 6, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice (Canada).

The Commission has significant transactions with Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories and the Yukon Territory. These transactions and resulting balances comprise:

	1983	1982
	(in thousands of dollars)	
Sale of power and heat	36,529	29,259
Purchase of fuel	6,460	5,496
Accounts receivable	4,277	3,822
Accounts payable	1,593	2,838

NORTHERN TRANSPORTATION COMPANY LIMITED

MANAGEMENT'S REPORT

The consolidated financial statements of the Company have been prepared by Management in accordance with generally accepted accounting principles consistently applied.

The fairness, objectivity and integrity of data in these financial statements, including estimates and judgments relating to matters not concluded by year-end, are the responsibility of Management as is all other information included in this Annual Report.

The Company has established systems of internal financial control which are designed to provide reasonable assurance that assets are safeguarded and that reliable accounting records are maintained. In addition, the Audit and Compensation Committee of the Board of Directors, consisting solely of outside directors, meets periodically with Management and the Company's auditors to review internal controls, financial statements, and internal and attest audit reports.

Management is of the opinion that the financial statements have been properly prepared within reasonable limits of materiality and within the framework of the Company's accounting policies as summarized in Note 1 to the consolidated financial statements.

LIONEL R. MONTPETIT
*President and
Chief Executive Officer*

J. GUNNAR ANDERSON
*Vice President Finance
and Treasurer*

AUDITORS' REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1982 and the consolidated statements of earnings and retained earnings and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

DELOITTE HASKINS & SELLS
*Chartered Accountants
Edmonton, Alberta*

Ottawa, Ontario
February 4, 1983

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Current assets		
Cash and short-term bank deposits	17,692	19,760
Accounts receivable	5,387	4,957
Operating and general supplies	1,997	1,586
Prepaid expenses	146	177
Deferred income taxes (Note 4)	1,047	
	26,269	26,480
Current liabilities		
Bank indebtedness (Note 6)	617	987
Accounts payable and accrued liabilities	5,959	6,486
Income taxes payable	41	27
Current portion of long-term debt	3,243	3,015
	9,860	10,515
Working capital	16,409	15,965
Non-current assets		
Property and equipment (Note 7)	48,060	44,721
Insurance investment fund	4,525	3,824
	52,585	48,545
Capital employed	68,994	64,510
Represented by:		
Long-term debt (Note 8)	30,793	34,036
Deferred income taxes (Note 4)	3,355	309
	34,148	34,345
Shareholder's equity		
Share capital (Note 9)	25,052	25,052
Retained earnings	9,794	5,113
	34,846	30,165
	68,994	64,510

Approved by the Board:

S. D. CAMERON
Director

L. R. MONTPETIT
Director

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1982 (in thousands of dollars)

	1982	1981
Revenue		
Freightage (Note 2)	38,429	37,663
Charter, rental and miscellaneous	9,056	8,791
	47,485	46,454
Expenses		
Cargo haulage	14,573	13,031
Terminal operations	8,946	8,745
Maintenance and repairs	8,484	9,781
Administration and marketing	4,358	3,485
Depreciation	4,896	4,781
	41,257	39,823
Earnings from operations	6,228	6,631
Other income—Net (Note 3)	391	947
Earnings before income taxes and extraordinary item	6,619	7,578
Income taxes (Note 4)	2,952	3,605
Earnings before extraordinary item	3,667	3,973
Extraordinary item (Note 5)	1,014	3,269
Net earnings	4,681	7,242
Retained earnings (deficit) at beginning of year	5,113	(2,129)
Retained earnings at end of year	9,794	5,113

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1982 (in thousands of dollars)

	1982	1981
Source of working capital		
Earnings before extraordinary item	3,667	3,973
Items not requiring working capital	7,897	4,990
Working capital from operations	11,564	8,963
Proceeds on disposal of property and equipment	70	109
Extraordinary item (Note 5)	1,014	3,269
	12,648	12,341
Use of working capital		
Purchase of property and equipment	8,260	12,673
Reduction of long-term debt	3,243	3,015
Transfer to insurance investment fund	701	700
	12,204	16,388
Increase (decrease) in working capital	444	(4,047)
Working capital at beginning of year	15,965	20,012
Working capital at end of year	16,409	15,965

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 1982

1. Significant accounting policies

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Grimshaw Trucking and Distributing Ltd. and Nortran Offshore Limited, both of which are wholly-owned. All significant inter-company transactions have been eliminated on consolidation.

Operating and general supplies

Inventories of operating and general supplies are recorded at the lower of cost and estimated replacement cost.

Insurance investment fund

As part of its insurance program, the Company maintains umbrella insurance coverage in respect of physical loss or damage to property and equipment. In addition, a fund is being accumulated to underwrite the aggregate deductible amount and the uninsured portion of any losses. The total amount of the fund, which is invested in short-term bank deposits, is related to the annual aggregate deductible amount under the umbrella program and will not exceed \$6.0 million.

Leases

Leases are classified as either capital or operating. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. All other leases are accounted for as operating leases wherein rental payments are charged to operations as incurred.

Property and equipment

Property and equipment are recorded at cost. The cost of major additions and replacements, including assets under capital lease, is capitalized. Minor replacements, maintenance and repairs, including provision for the estimated cost of repairing damage to vessels, are charged against current operations. Gains or losses realized on retirement or disposal are also reflected in operations.

Depreciation

Vessels are depreciated on a "unit of production" basis taking into account the estimated tonne-kilometer productive capacity of each vessel over a 15-year period with a minimum charge of four percent per annum calculated on a maximum useful life of 25 years. The cost of other depreciable assets, including assets under capital lease, is depreciated on a straight-line basis over an estimated useful life of 10 to 20 years for buildings, other structures and site development, and 5 to 10 years for other equipment.

Pension plan

A contributory, defined benefit, final average earnings pension plan covers all regular full-time employees of Northern Transportation Company Limited. The assets of the plan are held by an independent corporate trustee. Current services costs are funded and charged to operations as they accrue. Unfunded liabilities and plan improvement costs, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1982—Concluded

2. Freightage revenue

Included in freightage revenue is a subsidy of \$1,124,000 (1981—\$642,000) from Canada for the resupply service in the Keewatin area.

3. Other income—Net

	1982	1981
	(in thousands of dollars)	
Income		
Interest earned	3,118	3,727
Gain on disposal of property and equipment	45	100
Other	138	101
	<u>3,301</u>	<u>3,928</u>
Expense		
Interest on long-term debt	2,784	2,853
Interest on other debt	126	128
	<u>2,910</u>	<u>2,981</u>
	<u>391</u>	<u>947</u>

4. Income taxes

(a) The provision for income taxes includes the following:

	1982	1981
	(in thousands of dollars)	
Current income taxes (recovered)	(61)	27
Deferred income taxes	1,999	309
Other (Note 5)	1,014	3,269
	<u>2,952</u>	<u>3,605</u>

(b) Deferred income taxes of \$1,047,000 represent a potential tax saving applicable to the current provision for the estimated cost of repairing damage to vessels and equipment. Such provisions are not allowed for income tax purposes until the amounts are actually expended.

(c) Deferred income taxes of \$3,355,000 (1981—\$309,000) represent a future tax liability resulting from capital cost allowance claimed for income tax purposes in excess of depreciation charged in the financial statements.

5. Extraordinary item

In prior years, undepreciated capital cost of property and equipment for income tax purposes exceeded the net book value of depreciable assets. This accumulated excess has been applied to reduce taxable income. As a result, income taxes were reduced by \$1,014,000 (1981—\$3,269,000).

6. Bank indebtedness

Certain assets of a subsidiary company have been assigned as security.

7. Property and equipment

	1982	1981
	(in thousands of dollars)	
Land	2,049	2,049
Vessels	68,001	66,621
Buildings, other structures and site development	28,701	19,665
Other equipment	16,777	19,251
	<u>115,528</u>	<u>107,586</u>
Accumulated depreciation	67,468	62,865
	<u>48,060</u>	<u>44,721</u>

Equipment under capital lease is included in property and equipment at a cost of \$536,000 (1981—\$536,000) less accumulated depreciation of \$485,000 (1981—\$439,000).

8. Long-term debt

	1982	1981
	(in thousands of dollars)	
Notes payable to Canada		
8.41% note due 1983—1986	320	620
7.45% note due 1983—1991	28,971	31,180
8.375% note due 1989	2,163	2,625
8.50% notes due 1990	2,500	2,500
	<u>33,954</u>	<u>36,925</u>
Capital lease obligations		
12.0% due 1983—1984	82	126
	<u>34,036</u>	<u>37,051</u>
Less current portion	3,243	3,015
	<u>30,793</u>	<u>34,036</u>

Principal amounts due in each of the next five years are as follows:

Date	Notes payable to Canada	Capital lease obligations	Total
	(in thousands of dollars)		
1983	3,194	49	3,243
1984	3,021	33	3,054
1985	3,191		3,191
1986	3,395		3,395
1987	3,614		3,614

Individual notes may be prepaid without premium or penalty.

9. Share capital

	1982	1981
	(in thousands of dollars)	
Authorized		
400,000 common shares of no par value		
Issued and fully paid		
250,520 shares to Canada	25,052	25,052

10. Operating lease obligations

Certain property is leased under long-term contracts. Commitments in respect of rental payments are: 1983—\$685,000; 1984—\$687,000; 1985—\$650,000; 1986—\$642,000; 1987—\$641,000; and subsequent years—\$952,000.

11. Pension plan

As determined by actuarial valuation at December 31, 1981, the Pension Plan for the Employees of Northern Transportation Company Limited was fully funded.

12. Related party transactions

In addition to the notes payable to Canada referred to in Note 8, the Company had transactions with the Government of Canada and its agencies, the Government of the Northwest Territories, and several federal Crown corporations. These transactions were conducted in the normal course of business, under the same terms and conditions as those applied to unrelated parties. The account balances resulting from these transactions are reflected in the Consolidated Statement of Financial Position.

13. Comparative figures

For comparative purposes, certain of the prior year's figures have been reclassified to conform to the current year's presentation.

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1982 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
January 28, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	1,039,666	558,262	Accounts payable and accrued liabilities	1,279,652	1,300,719
Accounts receivable	1,918,553	1,686,439	Obligations under capital leases (Note 4)	57,974	18,805
Prepaid expenses	15,009	14,132		1,337,626	1,319,524
	2,973,228	2,258,833	Long-term		
Fixed, at cost			Accrued employee termination benefits	374,419	316,407
Property and equipment (Note 3)	751,451	575,081	Obligations under capital leases (Note 4)	364,703	148,992
Pilot boat under construction	173,600			739,122	465,399
	925,051	575,081		2,076,748	1,784,923
			EQUITY OF CANADA		
			Contributed capital	806,122	806,122
			Retained earnings	1,015,409	242,869
				1,821,531	1,048,991
	3,898,279	2,833,914		3,898,279	2,833,914

Approved by the Authority:

R. A. HUBBER-RICHARD
Chairman

WRAY G. HOWARD
Member

PACIFIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Revenues		
Pilotage charges	16,203,845	14,215,210
Interest and other income	112,005	46,223
	<u>16,315,850</u>	<u>14,261,433</u>
Expenses		
Contract pilots' fees	10,525,422	9,637,184
Pilot boats—Cost of operations	1,721,845	1,695,384
Transportation and travel	1,450,427	1,339,945
Staff salaries and benefits	754,022	692,695
Pilots' salaries and benefits	547,764	485,824
Depreciation	152,502	93,232
Professional and special services	145,965	219,792
Rentals	71,089	51,865
Utilities, materials and supplies	61,703	52,438
Communications	55,541	41,612
Interest on capital leases	42,864	13,924
Repairs and maintenance	9,202	11,266
Bad debts	4,964	2,492
	<u>15,543,310</u>	<u>14,337,653</u>
Net income (loss) for the year	772,540	(76,220)

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Appropriated, as a reserve for renewal and/or acquisition of major fixed assets		
Balance, beginning of the year	240,000	315,000
Transfer from (to) unappropriated	575,000	(75,000)
Balance, end of the year	<u>815,000</u>	<u>240,000</u>
Unappropriated		
Balance, beginning of the year	2,869	4,089
Net income (loss) for the year	772,540	(76,220)
Transfer from (to) appropriated	(575,000)	75,000
Balance, end of the year	<u>200,409</u>	<u>2,869</u>
	<u>1,015,409</u>	<u>242,869</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Funds provided		
Operations		
Net income (loss) for the year	772,540	(76,220)
Items not requiring an outlay of funds		
Depreciation	152,502	93,232
Employee termination benefits	58,012	52,575
Gain on sale of fixed assets	(28,402)	
	<u>954,652</u>	<u>69,587</u>
Lease agreement capitalized	278,038	
	<u>1,232,690</u>	<u>69,587</u>
Funds applied		
Additions to fixed assets	474,070	28,876
Decrease in long-term obligations under capital leases	62,327	18,805
	<u>536,397</u>	<u>47,681</u>
Increase in working capital	696,293	21,906
Working capital, beginning of the year	939,309	917,403
Working capital, end of the year	<u>1,635,602</u>	<u>939,309</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats, including boat under capital lease	20 years
Equipment	10 years
Leasehold improvements	7 years
Radio equipment under capital lease	5 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982—*Concluded*

Contributed capital

Amounts representing the values assigned to assets transferred from Canada in 1972 and the cost of any fixed assets financed from parliamentary appropriations are shown as contributed capital.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

3. Property and equipment

	1982	1981
	\$	\$
Buildings	40,000	40,000
Pilot boats	739,475	737,480
Equipment	498,747	373,698
Leasehold improvements	97,781	94,017
	1,376,003	1,245,195
Accumulated depreciation	624,552	670,114
	751,451	575,081

The above assets include a pilot boat and equipment under capital leases at a total value of \$596,903 (1981—\$275,865) less accumulated depreciation of \$199,899 (1981—\$120,691).

4. Obligations under capital leases

	1982	1981
	\$	\$
Total minimum payments under—		
19% lease agreement for radio equipment, due July 1986, payable in blended annual payments of \$86,496	396,440	
8% lease agreement with Canada for pilot boat, due April 1988, payable in blended annual payments of \$32,229	193,375	225,604
Amount representing interest	(167,138)	(57,807)
Balance of the obligations	422,677	167,797
Current portion	(57,974)	(18,805)
Long-term portion	364,703	148,992

Upon maturity of the leases, the Authority has the option to purchase the radio equipment for \$39,345 and the pilot boat for \$1.

5. Commitments

The Authority had a commitment of \$175,000 at December 31, 1982 for the pilot boat under construction.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of \$58,000 to 1990, plus operating expenses. There is an option to purchase the boat, at any time, at a price to be determined when the option is exercised.

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation. The committee meets with management, the internal auditors and the external auditors at least four times each year to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors, Peat, Marwick, Mitchell & Co., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1982 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report as required by Section 77(1) of the Financial Administration Act that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
February 25, 1983 (except
as to Note 18, which is
as of March 25, 1983)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1982
(stated in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Current Assets			Current Liabilities		
Cash and short-term deposits	28,896	115,534	Accounts payable and accrued liabilities	650,751	426,523
Accounts receivable	749,602	587,476	Income taxes payable	28,627	10,006
Inventories (Note 3)	755,291	474,017	Portion of long-term debt due within one year	73,286	73,135
Deposits and prepaid expenses	12,437	17,936		752,664	509,664
	1,546,226	1,194,963	Long-Term Debt (Note 7)	257,400	1,239,638
Investments (Note 4)	295,128	383,875	Advances on Future Natural Gas Deliveries	124,326	60,896
Property, Plant and Equipment, net (Note 5)	5,615,001	4,911,387	Deferred Income Taxes	1,044,557	910,066
Deferred Charges (Note 6)	95,760	81,861	Minority Interest in Subsidiaries (Note 8)	566,945	787,450
Deferred Financing Costs (Note 11)		40,447	Preferred Shares Issued by a Subsidiary (Note 9)	1,464,375	1,464,375
			SHAREHOLDER'S EQUITY		
			Capital (Note 10)		
			Preferred shares	972,772	864,772
			Common shares	2,122,100	600,000
				3,094,872	1,464,772
			Contributed Surplus (Note 11)	60,744	
			Retained Earnings	186,232	175,672
				3,341,848	1,640,444
	7,552,115	6,612,533		7,552,115	6,612,533
Commitments and Contingency (Note 17).					

Approved on behalf of the Board:

W. H. HOPPER
Director

T. K. SHOYAMA
Director

PETRO-CANADA—Continued

CONSOLIDATED STATEMENT OF
EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(stated in thousands of dollars)

	1982	1981
Revenue		
Operating.....	3,329,255	2,646,365
Interest and other income.....	31,286	48,414
Equity in earnings of affiliates.....	18,076	20,998
	3,378,617	2,715,777
Expenses		
Crude oil and product purchases.....	1,950,337	1,541,920
Producing and refining.....	356,217	274,440
Depreciation, depletion and amortization.....	249,996	157,122
Marketing, general and administrative (Note 12).....	261,343	156,942
Taxes other than income taxes.....	196,772	115,586
Interest on long-term debt.....	50,232	35,446
Other interest.....	6,597	5,303
	3,071,494	2,286,759
Earnings before Undernoted Items.....	307,123	429,018
Gain on Sale of Subsidiary.....	7,082	
	314,205	429,018
Provision for Income Taxes (Note 13):		
Deferred.....	135,073	175,278
Current.....	53,225	49,896
	188,298	225,174
	125,907	203,844
Minority Interest.....	4,735	
Net Earnings for Year before Preferred Share Dividends of Subsidiary.....	130,642	203,844
Preferred Share Dividends of Subsidiary (Note 9).....	120,082	138,971
Net Earnings for Year after Preferred Share Dividends of Subsidiary.....	10,560	64,873
Retained Earnings at Beginning of Year.....	175,672	110,799
Retained Earnings at End of Year.....	186,232	175,672

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(stated in thousands of dollars)

	1982	1981
Sources of Working Capital		
Net earnings for year before preferred share dividends of subsidiary.....	130,642	203,844
Add items not affecting working capital.....	369,629	323,126
Working capital provided from operations.....	500,271	526,970
Proceeds from issue of shares.....	1,767,448	460,972
Proceeds from issue of long-term debt.....	1,338,491	1,512,555
Petroleum incentives program grants.....	299,892	138,764
Advances on future natural gas deliveries.....	63,430	8,752
Proceeds from sale of subsidiary.....	29,148	
Working capital acquired on acquisition of subsidiary.....	16,253	
	4,014,933	2,648,013
Uses of Working Capital		
Reduction of long-term debt.....	2,345,549	670,784
Purchase of property, plant and equipment.....	974,096	594,601
Acquisition of minority interest in subsidiaries.....	351,108	
Preferred share dividends paid by subsidiary.....	120,082	138,971
Increase in investments, net.....	61,954	88,673
Deferred financing costs.....	36,157	40,447
Increase in deferred charges, net.....	17,724	38,714
Acquisition of Petro-Canada Enterprises Inc.....		525,729
	3,906,670	2,097,919
Increase in Working Capital.....	108,263	550,094
Working Capital at Beginning of Year.....	685,299	135,025
Working Capital at End of Year.....	793,562	685,299

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in the right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc. which is excluded for the reason described in Note 4.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired.

(b) Translation of Foreign Currency

Current assets and current liabilities are translated at the rate of exchange in effect at the end of the year. The resulting gains and losses are included in earnings. Long-term assets, liabilities and preferred shares issued by a subsidiary are translated at rates in effect at the dates the assets were acquired, the obligations were incurred or the capital stock was issued. Revenue and expense items are translated at the average rates in effect during the year with the exception of depreciation, depletion and amortization which reflect rates in effect when the assets were acquired.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value.

(d) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for by the cost method.

PETRO-CANADA—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Continued****(c) Property, Plant and Equipment**

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration.

Separate cost centres have been established for non-frontier Canada, each foreign area in which the Corporation has an interest and each of five Canadian frontier areas.

Costs incurred in the non-frontier Canada cost centre are depleted in the proportion that current revenues is to the total estimated revenue from proven reserves of oil and gas. Costs incurred in producing foreign cost centres are depleted separately on the unit of production method based on estimated proven oil and gas reserves. Annual costs incurred in the Canadian frontier cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. When exploration proves to be successful, as when an indicated commercial discovery is made, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. When exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Costs of property, plant and equipment associated with the Syncrude Project and related leases are accumulated in a separate cost centre and are depreciated on the unit of production method based on production volumes. Expenditures on other bituminous sands leases are also accumulated in separate cost centres and are charged to earnings in accordance with the policy described for the Canadian frontier cost centres in the preceding paragraph.

Depreciation of plant and equipment, except as noted above, is provided on either the unit of production method, based on production revenues, or the straight line method as appropriate. Annual straight line depreciation rates range from 2.5% to 25.0%.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

(f) Deferred Charges

Costs relating to the removal of overburden from tar sands which will be mined in future years are deferred and will be charged to earnings when the related tar sands are mined.

The Corporation defers costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to certain transportation, production and other projects. Upon completion of studies leading to the commencement of a project or enhancement of an existing project the applicable expenditures are transferred to property, plant and equipment and are charged to earnings based on the estimated useful life of the project, otherwise, all associated costs are charged to earnings at that time.

Certain costs relating to the Corporation's marketing program are deferred and amortized on a straight line basis over five years.

Debt issue expense is amortized on a straight line basis over the life of the debt. The amortization is included with interest on long-term debt in the consolidated statement of earnings and retained earnings.

(g) Federal Petroleum Compensation Program

Under the oil compensation program the Federal Government compensates eligible importers for a portion of certain costs with respect to petroleum consumed in Canada, provided they maintain prices for certain products at levels not to exceed those suggested by the Government. Compensation received under the program is reflected as a reduction of crude oil and product purchases.

(h) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which exceed the related amounts charged to expense in the financial statements. The Corporation accounts for investment tax credits on the flow-through method.

(i) Pension Plan

Costs of pension benefits for current services are funded and charged to earnings as they accrue. Costs for past services, arising from amendments to the plan, and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

2. Acquisitions**(a) Petro-Canada Enterprises Inc.**

During 1982 the Corporation increased its holdings of the outstanding common shares of Petro-Canada Enterprises Inc. ("Enterprises"), formerly Petrofina Canada Inc., from 55.7% held on December 31, 1981 to 76.2% at December 31, 1982. The additional shares were acquired at a cost of \$350,308,000 pursuant to a tender offer made by the Corporation on April 18, 1981 to purchase for cash at \$120 per share, subject to adjustments to reflect imputed interest and dividend payments, any and all of the outstanding shares of Enterprises. This offer will terminate on February 28, 1983, unless extended.

In 1981 the shareholders of Enterprises approved the sale of substantially all its net assets to the Corporation in exchange for securities issued by a subsidiary of the Corporation. The securities are valued at \$1,612,150,000, being, principally, the equivalent of \$120 per common share of Enterprises after adjustment for estimated imputed interest and dividends on common shares of Enterprises not yet acquired by the Corporation.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1982—Continued

The tender offer and the acquisition of the assets from Enterprises constitute an integrated transaction which has been accounted for by the purchase method, details of which to December 31, 1982, are as follows:

Book value of acquired assets.....	1,070,905
Book value of assumed liabilities.....	(508,484)
	<u>562,421</u>
Excess of attributed value over book value of acquired net assets:	
Petroleum and natural gas properties.....	486,989
Refining and marketing.....	509,802
Bituminous sands	
—Syncrude Project.....	7,838
—Other bituminous sands leases.....	45,100
	<u>1,049,729</u>
Attributed value of net assets acquired at December 31, 1982.....	1,612,150
Minority interest at December 31, 1982 (Note 8).....	(436,342)
Cost to December 31, 1982.....	<u>1,175,808</u>

This acquisition was financed by funds from a revolving term loan (Note 7). The minority interest is stated, pursuant to the offer of April 18, 1981 and the 1981 shareholder approval referred to above, at the estimated cost of acquiring all of the outstanding shares of Enterprises not already held by the Corporation. Funds for the acquisition of these shares will also be provided from the revolving term loan.

(b) Panarctic Oils Ltd.

During 1982 the Corporation acquired additional common shares in Panarctic Oils Ltd. ("Panarctic"), in consideration for exploration expenditures incurred, which increased its interest to 53.8% of the outstanding common shares at December 31, 1982. Effective May 1, 1982 the Corporation has accounted for its investment in Panarctic on a consolidated basis and the results of Panarctic's operations are included in these financial statements from that date. The acquisition has been accounted for by the purchase method, details of which to December 31, 1982 are as follows:

Book value of acquired assets.....	357,443
Book value of assumed liabilities.....	(67,573)
	<u>289,870</u>
Minority interest in common shares at December 31, 1982 (Note 8).....	(135,338)
Cost to December 31, 1982.....	<u>154,532</u>

The cost of the net assets acquired approximated the net book value thereof.

3. Inventories

Inventories consist of:

	1982	1981
Crude oil, refined products and merchandise.....	641,527	405,036
Materials and supplies.....	113,764	68,981
	<u>755,291</u>	<u>474,017</u>

4. Investments

The Corporation's investments consist of:

	1982	1981
At equity		
Westcoast Transmission Company Limited.....	175,248	170,716
Panarctic Oils Ltd. (Note 2).....		150,702
Other.....	31,549	25,978
At cost		
Cash held for investment (Note 18).....	70,555	
Mortgages and other investments.....	17,776	16,479
Canertech Inc.....		20,000
	<u>295,128</u>	<u>383,875</u>

Westcoast Transmission Company Limited

At December 31, 1982 the Corporation held 31.3% of the total outstanding common shares of Westcoast Transmission Company Limited ("Westcoast").

The value assigned to the investment in Westcoast, when it was acquired by the Corporation, and the cost of subsequent share purchases exceed the underlying net book value at the dates of acquisition by \$33,388,000. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1982, the quoted market value of the Corporation's investment in Westcoast was \$178,195,000 (1981—\$168,649,000).

Canertech Inc.

Canertech Inc. was incorporated by the Corporation as a wholly-owned subsidiary company to develop alternate energy sources in Canada. The Government of Canada has indicated its intention to establish Canertech Inc. as an independent Crown corporation and to purchase the Corporation's investment at cost. The accounts of Canertech Inc., therefore, have not been included in the consolidated financial statements because of the temporary nature of control by the Corporation.

During 1982 the Corporation received \$20,000,000 from the Government of Canada in satisfaction of advances which the Corporation had made previously to Canertech Inc. The Corporation's investment in the common shares of Canertech Inc. is carried in the accounts at a cost of \$1.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Continued

5. Property, Plant and Equipment

Property, plant and equipment consists of:

	1982		1981	
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	3,347,491	389,244	2,958,247	2,809,520
—Frontier areas	783,058	109,765	673,293	384,465
Foreign	97,285	28,120	69,165	95,912
Bituminous sands				
Syncrude Project and related leases	514,785	37,415	477,370	478,236
Other bituminous sands leases and expenditures there on	175,547	30,731	144,816	115,476
Refining and marketing	998,526	82,469	916,057	790,970
Natural gas liquids	135,265	24,349	110,916	115,680
Pipelines and other property and equipment	295,925	30,788	265,137	121,128
	<u>6,347,882</u>	<u>732,881</u>	<u>5,615,001</u>	<u>4,911,387</u>

6. Deferred Charges

Deferred charges consist of:

	1982	1981
At cost		
Tar sands overburden removal costs	32,901	15,652
Less portion related to tar sands to be mined within one year	4,304	3,545
	<u>28,597</u>	<u>12,107</u>
Arctic Liquefied Natural Gas Project	22,213	17,515
Polar Gas Project	16,868	16,397
Other	1,806	6,153
Heavy oil and oil sands projects		19,489
At amortized cost		
Marketing program	26,006	9,836
Debt issue expense	270	364
	<u>95,760</u>	<u>81,861</u>

7. Long-Term Debt

Long-term debt consists of:

	Maturity	1982	1981
In Canadian dollars			
Unsecured loans, bearing interest at prime rate to ½% above prime rate	1985-1990	73,722	40,000
Bank Income Debentures	1983	40,000	90,000
Promissory notes, bearing interest at prime rate	1985	18,192	20,692
Revolving term loan	1984	12,255	161,614
Other loans and long-term obligations	1983-1997	6,207	5,741
Convertible notes (Note 11)			461,767
In United States dollars			
Revolving term loan (\$56,584,000 US)	1984	67,714	405,215
9% unsecured notes (\$52,500,000 US)	1996	62,362	66,641
8.45% unsecured notes (\$25,000,000 US)	1987	29,841	35,545
5.25% unsecured notes (\$14,300,000 US)	1985	17,347	21,747
5.75%—6.25% mortgages (\$2,541,000 US)	1988	3,046	3,811
		<u>330,686</u>	<u>1,312,773</u>
Less portion due within one year		<u>73,286</u>	<u>73,135</u>
		<u>257,400</u>	<u>1,239,638</u>

Bank Income Debentures

The Bank Income Debentures are held by a Canadian chartered bank and bear interest at approximately one half of the bank's prime lending rate as announced from time to time. No deduction is allowed under the Income Tax Act for interest expense relating to the Bank Income Debentures.

While the Bank Income Debentures are not secured by any charge against the assets of the Corporation there are certain restrictions with respect to the disposition or encumbrance of the investment by the Corporation in a subsidiary company, Petro-Canada Exploration Inc.

Revolving Term Loan

The Corporation has a revolving credit facility, which expires on June 30, 1984, to finance the acquisition of Enterprises amounting to \$1.5 billion Canadian or the equivalent in U.S. dollars. At December 31, 1982 the Corporation had outstanding loans of \$79,969,000 against this credit facility and anticipates that approximately \$287,000,000 will be drawn down in 1983 to complete the acquisition. At December 31, 1982 the term loan balance included \$67,714,000 which is repayable in U.S. funds in the amount of \$56,584,000 U.S.

The term loan bears interest at floating rates. At December 31, 1982 the interest rates on the Canadian dollar and the U.S. dollar borrowings were approximately 13% and 10%, respectively.

A substantial portion of the 1983 draw down referred to above will be repaid by funds received by the Corporation from the Canadian Ownership Account.

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1983—\$73,286,000, 1984—\$42,643,000, 1985—\$36,199,000, 1986—\$22,116,000, 1987—\$17,987,000.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Continued

8. Minority Interest in Subsidiaries:

Minority interest in subsidiaries consists of:

	1982	1981
Panarctic		
Common shares	135,338	
Equity in earnings	(4,735)	
	130,603	
Enterprises		
Common shares	436,342	787,450
	566,945	787,450

9. Preferred Shares Issued by a Subsidiary

The preferred shares issued by a subsidiary consist of 12,500,000 floating rate, cumulative, redeemable, non-voting, preferred shares, issued at \$100 US per share, to a group of Canadian chartered banks.

The shares are redeemable, at the option of the subsidiary, at \$100 US per share, plus accrued dividends.

Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates, or the London Inter-Bank Offered Rates of the banks. At December 31, 1982, the dividend rate was approximately 6% per annum.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over a ten year period beginning December 31, 1983, or in the event of certain other occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at \$100 US per share, plus accrued dividends. These options increase from \$60,000,000 US in 1984 to \$170,000,000 US in 1994.

10. Capital

Authorized

During 1982 the authorized capital of the Corporation was increased by an amendment to the Petro-Canada Act. In the aggregate the authorized capital is:

- (a) Common shares with a par value of \$100,000 each
 - (i) 55,000 common shares
 - (ii) common shares issued in connection with funds received by the Corporation from the Canadian Ownership Account established under Vote 5c of the Appropriation Act No. 4, 1980-81, and
 - (iii) common shares issued in connection with the acquisition by the Corporation of the capital stock of Panarctic Oils Ltd., previously held by the Government of Canada.
- (b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of \$1 billion.

Issued (to the Government of Canada)

	1982		1981	
	Number of Shares	Consideration	Restated Number of Shares	Consideration
Common Shares				
Balance at beginning of year				
For cash	6,000	600,000	5,800	580,000
For funds received from the Canadian Ownership Account (Note 11)	2,770	277,000		
In consideration for shares of Panarctic Oils Ltd.	12,451	1,245,100		
Balance at end of year	21,221	2,122,100	200	20,000
Preferred Shares				
Balance at beginning of year	864,771,853	864,772	423,799,853	423,800
For cash	108,000,000	108,000	440,000,000	440,000
In consideration for shares of Panarctic Oils Ltd.			972,000	972
Balance at end of year	972,771,853	972,772	864,771,853	864,772

The preferred shares have a par value of \$1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

11. Contributed Surplus

Non-interest bearing convertible notes, issued to the Government of Canada in acknowledgement of funds received from the Canadian Ownership Account, have been converted into common shares of the Corporation. These shares were issued at a premium of \$137,348,000 specifically to create a contributed surplus equal to the financing costs incurred on that portion of the revolving term loan which is being repaid by funds received from the Canadian Ownership Account (Notes 7 and 10). Such financing costs, net of deferred income taxes of \$60,744,000, have been charged against this contributed surplus.

12. Marketing, General and Administrative Expenses

During 1982 the Corporation commenced a program of internal reorganization which will result in the consolidation of office space requirements, and of a number of operating and administrative functions. Included in marketing, general and administrative expenses for 1982 are the estimated costs associated with this program in the amount of \$38,500,000.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Continued

13. Income Taxes

The provision for income taxes of \$188,298,000 (1981—\$225,174,000) represents an effective rate of 59.9% (1981—52.5%) on earnings before income taxes of \$314,205,000 (1981—\$429,018,000). The provision has been computed as follows:

	1982	1981
Earnings before income taxes.....	314,205	429,018
Add (deduct)		
Royalties and other payments to Provincial Governments	289,240	264,392
Federal allowances		
Resource allowance.....	(191,125)	(152,619)
Tax depletion	(86,373)	(88,152)
Scientific research allowance	(2,006)	(14,078)
Inventory allowance.....	(18,459)	(3,147)
Amortization of excess of attributed value over book value of assets acquired on purchase of subsidiary companies.....	84,099	65,923
Petroleum and gas revenue tax	97,546	52,105
Non-taxable incremental oil revenue.....	(29,174)	
Equity in earnings of affiliates.....	(18,076)	(20,998)
Incremental oil revenue tax.....	10,810	
Non-deductible interest on Bank Income		
Debentures.....	7,392	13,556
Other	3,921	7,043
	<u>462,000</u>	<u>553,043</u>
Combined Canadian Federal and Provincial income tax at 49.5% (1981—50.2%).....	228,690	277,628
Deduct tax rebates and credits		
Provincial income tax rebate plans	(15,980)	(14,060)
Federal investment tax credit.....	(24,412)	(38,394)
Provision for income taxes	<u>188,298</u>	<u>225,174</u>

14. Pension Plan

Based on an actuarial valuation of the Corporation's pension plans the unfunded past service pension obligations at December 31, 1982 are approximately \$42,000,000. All accrued, including vested, benefits at December 31, 1982 are fully funded.

15. Segmented Information

The Corporation operates principally in the following business segments:

<u>Business Segment</u>	<u>Operations</u>
Natural resources	Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands, coal and minerals.
Refined oil products	Purchase and sale of offshore oil; refining crude oil into oil products; distribution and marketing of these and other purchased refined oil products.
Natural gas liquids	Extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.

PETRO-CANADA—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
DECEMBER 31, 1982—Continued

The financial results of operations by business segment are as follows:

	1982				
	Natural Resources	Refined Oil Products	Natural Gas Liquids	Elimin- ations	Total
Sales to customers	819,638	2,205,696	303,921		3,329,255
Inter-segment transfers	87,766			(87,766)	
Total Operating Revenue	907,404	2,205,696	303,921	(87,766)	3,329,255
Product costs and operating expenses	212,211	1,978,277	203,832	(87,766)	2,306,554
Depreciation, depletion and amortization	178,592	51,912	19,492		249,996
Taxes other than income taxes	109,069	87,703			196,772
Total Operating Expenses	499,872	2,117,892	223,324	(87,766)	2,753,322
Operating Profit	407,532	87,804	80,597		575,933
Interest and other income					31,286
Equity in earnings of affiliates					18,076
Marketing, general and administrative expenses					(261,343)
Interest on long-term debt					(50,232)
Other interest					(6,597)
Gain on sale of subsidiary					7,082
Provision for income taxes					(188,298)
Minority interest					4,735
					(445,291)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary					130,642

	1981				
	Natural Resources	Refined Oil Products	Natural Gas Liquids	Elimin- ations	Total
Sales to customers	626,465	1,756,618	263,282		2,646,365
Inter-segment transfers	71,272			(71,272)	
Total Operating Revenue	697,737	1,756,618	263,282	(71,272)	2,646,365
Product costs and operating expenses	181,893	1,538,250	167,489	(71,272)	1,816,360
Depreciation, depletion and amortization	113,530	28,248	15,344		157,122
Taxes other than income taxes	51,561	64,025			115,586
Total Operating Expenses	346,984	1,630,523	182,833	(71,272)	2,089,068
Operating Profit	350,753	126,095	80,449		557,297
Interest and other income					48,414
Equity in earnings of affiliates					20,998
Marketing, general and administrative expenses					(156,942)
Interest on long-term debt					(35,446)
Other interest					(5,303)
Provision for income taxes					(225,174)
					(353,453)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary					203,844

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded

Inter-segment transfers are accounted for at market value.

The identifiable assets at December 31, and the amount of capital expenditures for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditures	
	1982	1981	1982	1981
Natural resources.....	4,857,756	4,336,988	638,169	539,861
Refined oil products.....	1,723,826	1,419,042	192,142	80,358
Natural gas liquids.....	158,482	154,175	1,790	2,498
Other	812,051	702,328	221,673	99,271
	7,552,115	6,612,533	1,053,774	721,988

Other identifiable assets include cash and short-term deposits, investments in other companies, general corporate assets and miscellaneous corporate ventures.

16. Comparative Figures

Certain reclassifications have been made to the 1981 comparative figures to conform with the current year's presentation.

17. Commitments and Contingency

(a) Commitments

(i) BP Refining and Marketing Canada Limited

Pursuant to an agreement with BP Canada Inc. ("BP") and the British Petroleum Company p.l.c. dated October 29, 1982 the Corporation has agreed to make an offer to acquire all of the shares of BP Refining and Marketing Canada Limited, a corporation to be formed as part of a reorganization of BP which will own all of BP's refining and marketing assets and liabilities, for a consideration of \$348,000,000, subject to adjustment to reflect imputed interest. The agreement together with the proposed tender offer provides for the acquisition of all of the voting shares in 1983. The non-voting shares will be acquired during the period 1983 to 1985 and the agreement provides for an escalation of the purchase price for such shares in recognition of an interest factor. Funds for the acquisition will be provided from bank financing.

(ii) Other Commitments

In addition to commitments incurred in the ordinary course of business the Corporation is participating in the construction of an office complex in Calgary and is also participating in the construction of an offshore drilling vessel. These projects are being financed by mortgage borrowings. At December 31, 1982, the Corporation was committed to expend \$107,000,000 to complete these projects.

The Corporation has entered into long-term leases for the use of the above mentioned office complex and drilling vessel and has leased certain other offshore drilling vessels for periods of one to five years. The drilling vessels are used by the Corporation during the Canadian drilling season and the rentals are shared with joint venture participants. The drilling vessels are available for sublease when not required by the Corporation.

The minimum annual rentals under the above and other non-cancellable operating leases in each of the next five years is as follows:

1983—\$313,000,000,	1984—\$329,000,000,	1985—
\$203,000,000,	1986—\$146,000,000,	1987—
\$112,000,000.		

(b) Contingency

On January 9, 1980 Atlantic Richfield Company served the Corporation and a subsidiary with a Statement of Claim requesting that the Corporation cause the subsidiary to pursue a monetary claim for \$12,039,000 against the Government of Saskatchewan with respect to payments made by it under certain Saskatchewan legislation (subsequently determined to be unconstitutional) prior to the time the shares of the subsidiary were acquired by the Corporation from Atlantic Richfield Company. The Statement of Claim asked the court, inter alia, for certain injunctive relief and general damages in the amount of \$20,000,000. Prior to trial the action against the subsidiary was discontinued.

The Court of Queen's Bench of Alberta held in favour of the Corporation and ruled against Atlantic Richfield Company in a Judgement dated October 27, 1982. Atlantic Richfield Company filed a Notice of Appeal in the Court of Appeal of Alberta on January 27, 1983.

In the opinion of management, based on the advice of counsel, no provision for the claim is required in the accounts of the Corporation.

18. Subsequent Events

(a) Petro-Canada Enterprises Inc.

During the period January 1 to February 28, 1983 the Corporation purchased additional common shares of Enterprises for a consideration of \$374,000,000 which increased its interest to 96.6% of the outstanding common shares, pursuant to the April 18, 1981 tender offer which was open for acceptance until February 28, 1983 (Note 2). The funds for the purchases were provided from the revolving term loan (Note 7) and from cash held for investment, being funds received from the Canadian Ownership Account prior to December 31, 1982 for purposes of the 1983 share acquisition. The Corporation proposes to acquire the remaining 3.4% of the issued shares of Enterprises under the provisions of the Canada Business Corporations Act for an estimated additional consideration of \$62,000,000.

(b) BP Refining and Marketing Canada Limited

On February 28, 1983 the Corporation issued the tender offer for the acquisition of all of the shares of BP Refining and Marketing Canada Limited (Note 17).

(c) Capital

Subsequent to December 31, 1982 an appropriate Order in Council was issued in connection with the conversion by the Corporation of the non-interest bearing notes issued to December 31, 1982 into 12,451 common shares (Notes 10 and 11).

PETRO-CANADA—Continued**APPENDIX****CANERTECH INC.****AUDITORS' REPORT**

TO THE SHAREHOLDERS OF
CANERTECH INC.

We have examined the Consolidated Balance Sheet of Canertech Inc. as at December 31, 1982 and the Consolidated Statements of Earnings and Retained Earnings and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

BURKE, NEWMAN & CO.
Chartered Accountants

Winnipeg, Manitoba
February 14, 1983

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS		1982	1981	LIABILITIES		1982	1981
Current Assets				Current Liabilities			
Cash and term deposits	14,357	20,293		Bank indebtedness (Note 3)	1,221	749	
Accounts receivable—Trade	795	624		Accounts payable and accrued liabilities	1,163	953	
—Affiliates	60	24		Income and other taxes payable	61	604	
—Other	156			Current portion of long-term demand loan	50	60	
Advance to affiliate	112	353		Deferred revenue	11	34	
Inventories	525	668			2,506	2,400	
Other	79	14		Long-term demand loan		295	
	16,084	21,976		Advances (Note 4)	20,000	20,000	
Advance (Note 2)	500			Minority interest		188	
Investments (Note 2)	4,003	157			22,506	22,883	
Fixed Assets, at cost less accumulated amortization and depreciation (1982—\$115, 1981—\$33)	923	882		SHAREHOLDER'S EQUITY			
Other Assets	259	38		Share capital (Note 5)			
				Retained earnings (deficit)	(737)	170	
	21,769	23,053			21,769	23,053	

PETRO-CANADA—Continued

APPENDIX—Continued

CANERTECH INC.—Continued

CONSOLIDATED STATEMENT OF EARNINGS AND
RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Income		
Sales	3,449	241
Interest income—Term deposits	2,541	2,818
	5,990	3,059
Expenses		
Cost of goods sold	3,362	240
Administrative and selling	3,509	1,691
Amortization and depreciation	86	33
Amortization of goodwill		84
	6,957	2,048
Earnings (loss) before undernoted items	(967)	1,011
Provision for income taxes	56	604
Earnings (loss) before equity in losses of investments	(1,023)	407
Equity in losses in joint ventures	(136)	(251)
Equity in losses in other investments	(37)	
	(173)	(251)
Earnings (loss) before minority interest	(1,196)	156
Minority interest in losses	188	14
Earnings (loss) before extraordinary item	(1,008)	170
Extraordinary item (Note 7)	101	
Net earnings (loss) for the year	(907)	170
Retained earnings at beginning of year	170	
Retained earnings (deficit) at end of year	(737)	170

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Sources of working capital		
Earnings (loss) before extraordinary item	(1,008)	170
Add (deduct) items not affecting working capital		
Amortization and depreciation	86	33
Amortization of goodwill		84
Equity in losses of investments	173	251
Minority interest in losses	(188)	(14)
Working capital from operations	(937)	524
Advances (Note 4)		20,000
Shares issued (Note 5)		
	(937)	20,524
Uses of working capital		
Acquisition of Mechron Energy Ltd.		500
Less: working capital acquired		136
		364
Increase in investments and advances	4,418	408
Purchase of fixed assets	123	138
Increase in other assets	225	38
Reduction of long-term demand loan	295	
	5,061	948
Increase (decrease) in working capital	(5,998)	19,576
Working capital at beginning of year	19,576	
Working capital at end of year	13,578	19,576

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Canertech Inc. (the "Corporation"), its wholly-owned subsidiaries, and Mechron Energy Ltd. ("Mechron", formerly Mechron Engineering Products Ltd.), a 62.78% controlled subsidiary.

(b) Inventories

Inventories of Mechron are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis and, in the case of work-in-process and finished goods, includes material, labour and manufacturing overhead. Net realizable value of inventory is defined as estimated selling price less costs to complete and selling costs for work-in-process and finished goods and as current replacement cost for raw materials and goods purchased for resale.

(c) Investments

Investments in joint venture partnerships in which the Corporation has an agreement with its venture partners establishing joint control are accounted for by the equity method. Investments in companies in which the Corporation owns less than 50% of the voting shares and over which the Corporation exerts significant influence are accounted for by the equity method. Other long-term investments are accounted for by the cost method.

(d) Amortization and Depreciation

Amortization and depreciation (except for goodwill) are provided at various rates based on the estimated service life of the assets using the declining balance method. Leasehold improvements are amortized over the term of the lease on a straight-line basis.

(e) Goodwill

Goodwill arising on acquisitions is amortized over the expected period of benefit, not to exceed forty years. If it becomes apparent that the expected period of benefit will not be realizable, or if the value of the goodwill will be reduced, the amortization rates will be adjusted and goodwill will be appropriately written down.

(f) Other Assets

Other assets include certain costs associated with the start-up of subsidiaries. These costs are deferred and will be charged to income following the commencement of commercial operations of the subsidiaries.

(g) Income Taxes

The Corporation follows the tax allocation basis of accounting for income taxes.

PETRO-CANADA—Concluded**APPENDIX—Concluded****CANERTECH INC.—Concluded****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded****2. Investments**

	1982	1981
At Equity		
OmniFuel Gasification Systems	414	107
Pacific Enercon Inc.	3,164	
Societe Biosyn (Reg'd.)	300	50
	<u>3,878</u>	<u>157</u>
At Cost		
Econoler Inc.	125	
	<u>4,003</u>	<u>157</u>

(a) OmniFuel Gasification Systems

The joint venture was formed to further develop fluidized bed gasification technology. As at December 31, 1982, the Corporation had contributed capital amounting to \$801,000.

(b) Pacific Enercon Inc.

On April 7, 1982, the Corporation acquired common shares representing a 37.78% interest in Pacific Enercon Inc. ("Enercon"), a rockwool insulation manufacturer. Concurrently, the Corporation acquired non-voting special shares of Enercon, which under certain circumstances would permit the Corporation to increase its common share interest in Enercon to 47.4%.

Details of the acquisition which have been accounted for by the purchase method are as follows:

Net Assets Acquired	
Net working capital	2,157
Plant and equipment	3,946
Other non-current assets	195
Goodwill (amortization 20 years)	2,529
	<u>8,827</u>
Non-current liabilities	4,786
Majority interest	941
	<u>5,727</u>
Consideration	<u>3,100</u>

The Corporation has accounted for its share of profit from the date of acquisition as follows:

Income from operations	56
Less: amortization of goodwill	93
Equity in loss	(37)
Extraordinary item	101
Increase in investment	<u>64</u>

(c) Societe Biosyn (Reg'd.)

The joint venture is to design and construct a demonstration plant to produce synthesis gas from biomass via fluidized bed gasification. The joint venture is a development stage enterprise and consequently, all expenditures, net of revenue, are deferred. As at December 31, 1982, the Corporation had contributed capital amounting to \$300,000.

(d) Econoler Inc.

During the year, the Corporation purchased a 16⅔% interest in the common shares of Econoler Inc. for \$125,000.

The Corporation also advanced \$500,000 in exchange for a note repayable in sixty equal monthly instalments commencing October 19, 1987, with interest payable quarterly at bank prime rate. In the event that its investment has been diluted,

the Corporation may convert a portion of the note into common shares, provided that following such conversion, the common shares held by the Corporation does not exceed 16⅔%.

3. Bank Indebtedness

Mechron has pledged its accounts receivable and inventories as collateral for bank indebtedness together with a fixed and floating charge debenture in the amount of \$1,000,000 on all of its assets in favour of the bank. The Corporation agrees to maintain majority ownership of the company unless prior written consent is received from the bank. The bank loan bears interest at the bank's prime lending rate plus ½%.

4. Advances from the Government of Canada

During 1982, the Government of Canada assumed the advances previously made by the parent company. The advances are without requirement for interest or repayment.

5. Share Capital

Authorized—An unlimited number of common shares.
Issued and outstanding—1 common share for \$1.00

6. Income Taxes

The amount of the loss carry-forward of the subsidiaries of the Corporation for income tax purposes aggregated approximately \$1,763,000 as at December 31, 1982, expiring as follows:

1983	100
1985	288
1986	298
1987	<u>1,077</u>
	<u>1,763</u>

7. Extraordinary Item

The Corporation's equity in reduction of income taxes of Enercon arising from its prior year's operating losses is \$101,000.

8. Commitments

Funds held on deposit include amounts which have been committed to investments and development programs. As at December 31, 1982, the Corporation had capital commitments to its current investees of up to \$6,500,000 and to expenditures for its participation in an Ethanol-from-Cellulose development program of \$2,800,000.

9. Contingencies

The Corporation is a defendant in legal actions for alleged breach of contract to purchase shares. The aggregate amount claimed is approximately \$77,000,000. The Corporation is vigorously contesting these actions. In the opinion of management, these actions are without legal foundation and this claim has no merit. This opinion is confirmed by independent legal counsel.

10. Comparative Figures

Certain reclassifications have been made to the 1981 comparative figures to conform with the current year's presentation.

11. Subsequent Event

The Corporation acquired the remaining 33,500 outstanding common shares (37.22% voting interest) of Mechcon for a cash consideration of \$111,000.

ROYAL CANADIAN MINT

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1982 and the statements of earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Mint as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Mint, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
March 18, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982
(in thousands of dollars)

ASSETS			LIABILITIES		
	1982	1981		1982	1981
Current			Current		
Cash	28,467	22,471	Accounts payable		
Accounts receivable			Government departments	5,658	2,266
Government departments	4,133	5,254	Other	4,233	5,906
Other	1,685	3,337	Due to Government of Canada		
Inventories (Note 4)	29,245	26,009	Net earnings (Note 7)	49,914	35,058
Prepaid expenses (Note 5)	6,540	845	Current portion of long-term loans	2,132	2,132
	70,070	57,916	Accrued interest on long-term loans	420	468
Fixed (Note 6)	13,382	14,255	Deferred revenue	1,500	4,791
				63,857	50,621
			Long-term		
			Loans from Government of Canada (Note 8)	15,866	17,998
			Provision for employee termination benefits	2,729	2,552
				18,595	20,550
			EQUITY OF CANADA		
			Reserve for losses (Note 2)	1,000	1,000
	83,452	72,171		83,452	72,171

Approved by Management:

J. C. CORKERY
President

G. LAHAIE
Vice-President
Administration and Finance

Approved by the Board:

R. HESSION
Chairman

ROYAL CANADIAN MINT—Continued

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Revenue		
Gold Maple Leaf coins.....	558,428	429,035
Canadian numismatic coins.....	56,901	57,244
Canadian circulating coins.....	38,904	40,978
Foreign contracts.....	7,374	59,285
Refinery.....	3,229	2,541
Miscellaneous.....	1,945	1,142
	<u>666,781</u>	<u>590,225</u>
Expenses (Note 9)		
Cost of materials used.....	610,794	532,855
Salaries, wages and benefits.....	18,476	17,580
Advertising.....	7,180	5,162
Utilities and supplies.....	4,116	4,674
Transportation and communication.....	2,999	9,443
Professional and special services.....	2,204	3,183
Depreciation of fixed assets.....	1,786	1,677
Interest on long-term debt.....	1,721	1,909
Building and equipment rental.....	1,586	1,505
Repairs and maintenance.....	497	794
Miscellaneous.....	566	743
	<u>651,925</u>	<u>579,525</u>
Net earnings for the year (Note 2)	<u>14,856</u>	<u>10,700</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
Funds provided		
Net earnings for the year.....	14,856	10,700
Items not requiring an outlay of funds		
Depreciation of fixed assets.....	1,786	1,677
Provision for employee termination benefits.....	177	438
	<u>16,819</u>	<u>12,815</u>
Funds applied		
Net earnings for the year, due to Government of Canada.....	14,856	10,700
Decrease in loans.....	2,132	2,132
Purchase of fixed assets.....	913	1,648
	<u>17,901</u>	<u>14,480</u>
Decrease in working capital.....	1,082	1,665
Working capital at beginning of the year.....	7,295	8,960
Working capital at end of the year.....	<u>6,213</u>	<u>7,295</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Schedule C of the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

The objectives of the Mint are to mint coins in anticipation of profit and carry out other related activities.

2. Statutory financial limitations

At the request of the Mint and on the recommendation of the Minister of Supply and Services, the Minister of Finance may make loans to the Mint on such terms and conditions as are approved by the Governor in Council for:

- meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate \$5 million;
- financing the costs of capital projects that are approved by the Governor in Council; and
- temporary purposes, in amounts not exceeding in the aggregate \$1 million, and each loan shall be repaid within twelve months from the day on which the loan was made.

The total amount outstanding at any time of loans made for (a) and (b) above, shall not exceed \$35 million.

Furthermore, the Mint may make provision from earnings for a reserve against possible losses but the aggregate amount in the reserve at any one time shall not exceed \$1 million. The Mint's net earnings for the year shall be applied:

- firstly, to previous years' losses that could not be met by a charge to the reserve;
- secondly, to the reserve; and
- any excess, to the revenues of Canada.

3. Significant accounting policies

(a) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(b) Fixed assets

Fixed assets are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements.....	5%
Buildings.....	5%
Equipment.....	10%

(c) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate prevailing at the transaction date. Assets and liabilities in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate prevailing at that date.

(d) Employee termination benefits

According to their collective agreement and terms of employment, the employees of the Mint are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

ROYAL CANADIAN MINT—Concluded

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982—Concluded

(e) Pension plan

Employees of the Mint participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1982	1981
	(in thousands of dollars)	
Raw materials	21,712	16,032
Work in process	2,652	1,999
Finished goods	3,218	6,429
Operating and maintenance supplies	1,663	1,549
	<u>29,245</u>	<u>26,009</u>

In order to facilitate the production of the Gold Maple Leaf coin program, the Mint leases the quantity of gold required and pays a leasing fee based on the value of gold established on the London market. As at December 31, 1982, a total of 627,822 ounces were leased and were not reflected in the financial statements.

Furthermore, the Mint utilizes in its refinery process approximately 135,000 ounces of gold which are not included in inventories.

5. Prepaid expenses

	1982	1981
	(in thousands of dollars)	
Metals	6,098	207
Insurance, postage and freight	278	225
Advertising	117	284
Other	47	129
	<u>6,540</u>	<u>845</u>

6. Fixed assets

	1982		1981	
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
	(in thousands of dollars)			
Land	626		626	626
Land improvements	984	392	592	642
Buildings	10,823	4,286	6,537	7,028
Equipment	14,668	9,041	5,627	5,959
	<u>27,101</u>	<u>13,719</u>	<u>13,382</u>	<u>14,255</u>

7. Net Earnings — Due to Government of Canada

	1982	1981
	(in thousands of dollars)	
Balance at beginning of the year	35,058	39,147
Net earnings for the year	14,856	10,700
Paid during the year		(14,789)
Balance at end of the year	<u>49,914</u>	<u>35,058</u>

8. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 7.625% to 10.125%, and are payable according to the following schedule:

	(in thousands of dollars)
1983	2,132
1984	6,971
1985	2,132
1986	1,532
1987	932
	<u>13,699</u>
1988 to 1998	<u>4,299</u>
	<u>17,998</u>
Less: current portion of long-term debt	<u>2,132</u>
	<u>15,866</u>

9. Expenses

Expenses include cost of goods sold as follows:

	1982	1981
	(in thousands of dollars)	
Raw materials	610,794	532,855
Direct labour	2,529	3,020
Manufacturing overhead expenses	19,017	19,576
	<u>632,340</u>	<u>555,451</u>

10. Related party transactions

In addition to loans negotiated with the Government of Canada, included in the results are transactions with the Department of Finance relating to borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business under the same terms and conditions that apply to unrelated parties.

11. Contingencies

- (a) The result of a claim of \$12 million against the Mint for an alleged infringement of copyright on the design of a certain coin is uncertain. Management and the Mint's legal adviser are of the opinion that the claim is neither properly founded nor supported and will not result in a loss to the Mint. Therefore, no provision for contingency was established.

Any settlement resulting from the resolution of this contingency will be accounted for as a prior year adjustment.

- (b) A parcel of land owned by the Mint was transferred to the City of Winnipeg for the purpose of widening a major municipal artery. A memorandum of agreement was signed with the City's officials but not ratified by City Council. It is therefore difficult to determine the amount the Mint will realize on this sale.

Final settlement of this contingency will be accounted for in the year in which the settlement occurs.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1983 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
May 13, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	11,514,178	12,548,315	Accounts payable	2,694,997	2,960,535
Accounts receivable	1,038,917	902,060	Accrued liabilities	5,265,470	4,363,437
Accrued interest receivable	1,850,490	2,019,582		7,960,467	7,323,972
Supplies inventory	2,203,640	2,093,568	Long-term		
	16,607,225	17,563,525	Deferred interest (Note 6)	210,000,000	210,000,000
Long-term receivables (Note 3)	730,528	860,488	Accrued employee termination benefits	12,074,078	11,203,112
Investments				222,074,078	221,203,112
Canada bonds (market value \$37,442,375, 1982—\$30,206,250)	40,497,288	40,497,288		230,034,545	228,527,084
Subsidiary companies (Note 4)	9,600	9,600			
	40,506,888	40,506,888	EQUITY OF CANADA		
Fixed (Note 5)	606,505,802	607,624,941	Contributed capital	624,950,300	624,950,000
			Deficit	(190,634,102)	(186,921,242)
				434,315,898	438,028,758
	664,350,443	666,555,842		664,350,443	666,555,842

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1983

	Montreal-Lake Ontario Section	Welland Section	Thousand Islands Bridge	Total	
	\$	\$	\$	1983	1982
Revenue				\$	\$
Tolls	23,695,242	24,545,433		48,240,675	47,956,802
Other	1,609,900	2,189,388	368,845	4,168,133	4,049,427
	25,305,142	26,734,821	368,845	52,408,808	52,006,229
Expenses					
Operation	5,979,984	8,742,922		14,722,906	13,694,918
Maintenance	8,911,789	11,026,707	73,740	20,012,236	19,356,448
Administration	3,886,997	4,226,237	248,253	8,361,487	7,470,268
Headquarters	3,921,431	4,934,481	36,000	8,891,912	8,153,128
Research and development	4,068	5,119		9,187	174,407
Depreciation	4,107,130	4,600,160	23,589	8,730,879	8,573,538
Employee termination benefits	629,856	862,822		1,492,678	2,212,458
	27,441,255	34,398,448	381,582	62,221,285	59,635,165
(Loss) income from operations	(2,136,113)	(7,663,627)	(12,737)	(9,812,477)	(7,628,936)
Investment income	2,672,006	3,362,307		6,034,313	6,284,304
Insurance premiums refunded	28,037	37,267		65,304	175,619
(Loss) net income for the year	563,930	(4,264,053)	(12,737)	(3,712,860)	(1,169,013)

STATEMENT OF DEFICIT

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance, beginning of the year	186,921,242	185,752,229
Loss for the year	3,712,860	1,169,013
Balance, end of the year	190,634,102	186,921,242

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Operations		
Loss for the year	(3,712,860)	(1,169,013)
Items not requiring an outlay of funds		
Depreciation	8,730,879	8,573,538
Employee termination benefits	870,966	1,382,531
Loss (gain) on disposal of fixed assets	16,935	(238,441)
	5,905,920	8,548,615
Instalments on long-term receivables	129,960	159,090
Proceeds on disposal of fixed assets	50,839	870,409
Proceeds from sale of Canada bonds		993,750
	6,086,719	10,571,864
Application of funds		
Fixed asset additions	7,679,514	6,887,174
Increase in long-term receivables		339,520
	7,679,514	7,226,694
Increase (decrease) in working capital	(1,592,795)	3,345,170
Working capital, beginning of the year	10,239,553	6,894,383
Working capital, end of the year	8,646,758	10,239,553

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. Objectives and operations

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Significant accounting policies

(a) Supplies inventory

The supplies inventory is recorded at cost.

(b) Investment in Canada bonds

The investment in Canada bonds is recorded at cost. All gains or losses, including any premiums or discounts on acquisition, are recognized when the bonds are sold.

(c) Investment in subsidiary companies

The investment in subsidiary companies is recorded at cost. The financial statements of the subsidiaries have not been consolidated in these financial statements because increases in the equity of the subsidiaries do not accrue to the Authority. Separate financial statements for the subsidiary companies are available to the public and summarized financial information is disclosed in Note 4.

(d) Fixed assets

Fixed assets are recorded at cost. All additions, replacements or major improvements which increase the capacity of the deep waterway system are capitalized. Repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded on the straight-line method based on the estimated useful lives of the assets.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(f) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(g) Revenue recognition

The Authority recognizes revenue from tolls based upon the shipping season which normally corresponds to the Authority's fiscal year commencing April 1. In the event that the season opens prior to April 1, the revenue earned is deferred until the commencement of the new fiscal year.

(h) Grants in lieu of taxes

Grants in lieu of municipal and school taxes are expensed when paid.

3. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of two parcels of land and for the recovery of costs associated with the construction of certain facilities.

These amounts are being collected in annual instalments in accordance with the terms of the agreements. An amount of \$271,616 is non-interest bearing, and the balance bears interest at rates of 5 1/4% and 5 1/2%.

4. Subsidiary companies

The investment in subsidiaries consists of the cost of the shares of the following wholly-owned subsidiaries:

	No. of Shares	Cost \$
Great Lakes Pilotage Authority, Ltd. (G.L.P.A.)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (J.C.C.B.)	1	100
The Seaway International Bridge Corporation, Ltd. (S.I.B.C.)	8	8,000
		<u>9,600</u>

Summarized financial information relating to these subsidiaries based on their most recently completed fiscal years is as follows:

	G.L.P.A. Dec. 31/82	J.C.C.B. Mar. 31/83	S.I.B.C. Dec. 31/82
	\$	\$	\$
Assets			
Current	3,835,950	4,717,313	300,184
Fixed	47,104	24,230,024	52,398
	<u>3,883,054</u>	<u>28,947,337</u>	<u>352,582</u>
Liabilities			
Current	2,364,293	1,525,797	102,444
Due to Canada		110,756,052	
Other long-term	2,934,398	692,083	242,138
	<u>5,298,691</u>	<u>112,973,932</u>	<u>344,582</u>
Equity (deficit)	<u>(1,415,637)</u>	<u>(84,026,595)</u>	<u>8,000</u>
Revenue	10,433,611	6,195,618	1,342,612
Expenses	10,392,027	11,342,238	1,117,336
Bridge user charge paid to the Authority			<u>225,276</u>
Net income (loss) for the year	<u>41,584</u>	<u>(5,146,620)</u>	

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Concluded

5. Fixed assets

	Depreciation Rate	1983		1982	
		Cost	Accumulated Depreciation	Net	Net
		\$	\$	\$	\$
Land		31,024,989		31,024,989	30,948,500
Channels and canals ..		249,092,865	56,219,297	192,873,568	190,044,192
Locks	1%	229,483,824	73,364,668	156,119,156	158,414,006
Bridges	2%	41,100,838	20,260,910	20,839,928	21,568,388
Tunnels	2%	46,469,412	9,526,229	36,943,183	37,872,571
Buildings	2%	12,028,308	5,703,045	6,325,263	6,471,032
Equipment	2-20%	14,906,879	6,007,659	8,899,220	5,938,296
Remedial works—Expenditures on properties owned by others, relating to Seaway construction ..					
Interest during construction ..	1%	134,018,970	19,958,812	114,060,158	115,400,347
Works under construction		32,822,016		32,822,016	32,822,016
		6,598,321		6,598,321	8,145,593
		<u>797,546,422</u>	<u>191,040,620</u>	<u>606,505,802</u>	<u>607,624,941</u>

No depreciation has been provided on interest of \$32,822,016 capitalized during construction of the Welland Modernization Project. It is anticipated that the interest will be cancelled and reversed as part of the second phase of the refinancing of the Authority.

6. Equity financing

As of April 1, 1977, loans from Canada of \$624,950,000 were converted to equity by parliamentary appropriation. The unpaid interest of \$210,000,000 on these loans is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because it is the intention of the Authority to seek approval from Parliament to have the unpaid interest forgiven.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the 1983 and 1982 fiscal years.

7. Income taxes

The Authority, as a Schedule D Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Undepreciated capital cost for tax purposes in excess of net book value of fixed assets, amounted to approximately \$184 million. The tax effect of this excess has not been recorded in the accounts.

The Authority has incurred research and development costs of approximately \$6,000,000 and has applied, under Section 37 of the Income Tax Act, to have these costs deferred and made available to reduce the taxable income of future periods.

Unused investment tax credits of approximately \$403,000 are available to reduce future taxes payable up to March 31, 1988.

8. Contingencies and commitments

In connection with its operations, the Authority is the claimant or defendant in certain pending or threatened claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Authority.

Contractual obligations for capital and other expenditures, at March 31, 1983 amounted to \$1,779,244 (1982—\$880,988).

9. Related party transactions

During the year, the Authority provided The Jacques Cartier and Champlain Bridges Incorporated, a wholly-owned subsidiary, with administration services for which it charged \$500,000 (1982—\$500,000). As at March 31, 1983, \$41,667 remained outstanding in the Authority's accounts (1982—\$41,667).

The Jacques Cartier and Champlain Bridges Incorporated carried out maintenance work on the Mercier Bridge, on behalf of the St. Lawrence Seaway Authority. Costs incurred of \$496,229 (1982—\$742,806) by this subsidiary were reimbursed by the Authority.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

APPENDIX

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1983 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
May 17, 1983

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	4,670,203	4,483,732	Accounts payable	923,263	945,692
Accounts receivable	47,110	146,838	Due to parent company	49,372	49,521
	4,717,313	4,630,570	Due to Canada	141,207	29,924
Fixed			Deferred revenues	411,955	413,917
Land	3,751,039	3,751,039		1,525,797	1,439,054
Bridges	73,276,754	73,249,452	Long-term		
Vehicles and equipment	473,078	452,806	Provision for employee termination benefits	692,083	679,047
	77,500,871	77,453,297	Loans from Canada (Note 3)	66,242,472	66,242,472
Less: accumulated depreciation	53,270,847	52,153,482	Interest in arrears (Note 4)	44,513,580	44,513,580
	24,230,024	25,299,815		111,448,135	111,435,099
				112,973,932	112,874,153
			CAPITAL STOCK AND DEFICIT		
			Capital stock		
			Authorized—50 shares without par value		
			Issued and fully paid—1 share	100	100
			Capital deficiency (Note 5)	(71,986,576)	(72,034,150)
			Deficit	(12,040,119)	(10,909,718)
				(84,026,595)	(82,943,768)
				28,947,337	29,930,385
	28,947,337	29,930,385			

Approved by the Board:

WILLIAM O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

APPENDIX—Continued

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	Jacques Cartier Bridge	Champlain Bridge	Total	
	\$	\$	1983	1982
Income				
Tolls		5,458,613	5,458,613	5,500,478
Interest	142,156	426,468	568,624	813,703
Other	106,963	61,418	168,381	151,602
	249,119	5,946,499	6,195,618	6,465,783
Expenses				
Operation	733,748	3,176,823	3,910,571	3,534,533
Maintenance	2,482,632	2,366,539	4,849,171	4,022,589
Administration	394,462	1,070,669	1,465,131	1,387,108
Depreciation	76,557	1,040,808	1,117,365	1,115,733
	3,687,399	7,654,839	11,342,238	10,059,963
Loss for the year	3,438,280	1,708,340	5,146,620	3,594,180

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Balance at beginning of the year	10,909,718	9,626,169
Loss for the year	5,146,620	3,594,180
	16,056,338	13,220,349
Parliamentary appropriation—Operating	4,016,219	2,310,631
Balance at end of the year	12,040,119	10,909,718

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
	\$	\$
Source of funds		
Parliamentary appropriation		
Operating	4,016,219	2,310,631
Capital	47,574	30,445
	4,063,793	2,341,076
Proceeds from disposal of fixed assets		282
	4,063,793	2,341,358
Application of funds		
Operations		
Loss for the year	5,146,620	3,594,180
Items not requiring an outlay of funds		
Depreciation	(1,117,365)	(1,115,733)
Increase in the provision for employee termination benefits	(13,036)	(167,816)
	4,016,219	2,310,631
Acquisition of fixed assets	47,574	30,445
	4,063,793	2,341,076
Increase in working capital		282
Working capital at beginning of the year	3,191,516	3,191,234
Working capital at end of the year	3,191,516	3,191,516

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a federal Crown corporation named in Schedule D of the Financial Administration Act.

The Corporation is dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation and maintenance of the Jacques Cartier and Champlain bridges and of the section of the Bonaventure Autoroute owned by the Government of Canada.

2. Significant accounting policies

Fixed assets

Fixed assets acquired from the National Harbours Board on December 1, 1978 were recorded at their then book values. Fixed assets acquired subsequently by the Corporation are recorded at cost.

Fixed assets are depreciated using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20.0%

The section of the Bonaventure Autoroute for which the Corporation is responsible is fully depreciated.

Parliamentary appropriation

The parliamentary appropriation is recorded on a cash basis.

The parliamentary appropriation covering the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any increase in the provision for employee termination benefits.

The parliamentary appropriation for financing fixed assets is credited to the capital deficiency.

Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

Deferred revenues

The value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Employees of the Corporation participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

THE ST. LAWRENCE SEAWAY AUTHORITY—Concluded**APPENDIX—Concluded****THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—Concluded****NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 1983—Concluded

Expenses

Expenses incurred with respect to the section of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

Income taxes

As a federal Crown corporation, the Corporation is not subject to provincial income tax. Being a subsidiary of a corporation specified in Schedule D of the Financial Administration Act, it is subject to federal income tax. It has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	\$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	<u>66,242,472</u>

The certificate of indebtedness, dated April 1, 1981, does not bear interest and does not carry a definite due date nor terms of repayment.

The advance, which bears no interest, was recorded in the accounts of Canada as a non-active loan and charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

Accumulated simple interest as at March 31, 1981, on loans from Canada, is recorded on the balance sheet as long-term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest does not include the interest since 1962 on a 2½% loan in the amount of \$7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to \$72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by \$47,574 (\$30,445 in 1982) representing the parliamentary appropriation for financing the acquisition of fixed assets.

6. Related party transactions

The Corporation has agreed to maintain the portion of the Mercier Bridge belonging to, and for the account of, its parent company. Expenses so incurred during the year in the amount of \$496,229 (\$742,806 in 1982) have been recovered and thus had no effect on operating results.

During the year, the Corporation received administrative services from its parent company totalling \$500,000 (\$500,000 in 1982). As at March 31, 1983 an unpaid balance thereon of \$41,667 (\$41,667 as at March 31, 1982) is included with the amount due to the parent company.

During the year, the Corporation received operating services from the National Harbours Board totalling \$2,036,118 (\$1,827,129 in 1982). As at March 31, 1983 an unpaid balance of \$177,199 (\$174,278 as at March 31, 1982) is included with accounts payable.

7. Commitments

The Corporation has entered into long-term leases for the rental of facilities and equipment used in the course of its activities. The aggregate minimum annual rentals which will be paid in the following years are:

	\$
1983-84	242,194
1984-85	164,675
1985-86	158,337
1986-87	158,337
1987-88	158,337
1988-92	633,348

The Corporation's other contractual obligations as at March 31, 1983 amount to approximately \$2,300,000.

8. Contingencies

Claims and lawsuits arising in the normal course of operations have been brought against the Corporation. Management is of the opinion that the resolution of these actions will not result in any material loss to the Corporation. No provision has been recorded in the accounts.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1982 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
February 18, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	296,229	260,698	Accounts payable	41,586	30,598
Accounts receivable	3,955	6,784	Due to The St. Lawrence Seaway Authority	46,073	45,904
	300,184	267,482	Deferred revenue	14,785	13,732
Fixed				102,444	90,234
Equipment, at cost	143,367	132,204	Long-term		
Less: accumulated depreciation	90,969	77,065	Accrued employee termination benefits	234,138	216,387
	52,398	55,139	Debentures payable (Note 3)	8,000	8,000
				242,138	224,387
				344,582	314,621
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—An unlimited number of common shares		
			Issued and fully paid—8 shares	8,000	8,000
	352,582	322,621		352,582	322,621

Approved by the Board:

President and Director
W. A. O'NEIL

Vice-President and Director
WILLIAM KENNEDY

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

STATEMENT OF INCOME FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Revenue		
Tolls.....	1,231,915	1,177,617
Rentals.....	57,761	57,707
Interest.....	43,022	50,839
Other.....	9,914	9,669
	<u>1,342,612</u>	<u>1,295,832</u>
Expenses		
Salaries and employee benefits.....	867,591	758,685
Maintenance, materials and services.....	75,009	82,932
Employee termination benefits.....	44,797	39,550
Insurance.....	31,040	13,001
Grants in lieu of municipal taxes.....	19,192	17,272
Rental of toll collection machines.....	15,047	15,700
Depreciation.....	14,647	13,603
Professional services.....	13,896	
Electricity.....	11,516	10,320
Office supplies.....	7,671	9,386
Other.....	16,930	19,479
	<u>1,117,336</u>	<u>979,928</u>
Income before bridge user charge.....	225,276	315,904
Bridge user charge (Note 5).....	<u>225,276</u>	<u>315,904</u>
Net income for the year.....		

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
	\$	\$
Source of funds		
Operations		
Net income for the year		
Items not affecting funds		
Employee termination benefits.....	17,751	39,550
Depreciation.....	14,647	13,603
	<u>32,398</u>	<u>53,153</u>
Application of funds		
Additions to fixed assets.....	11,906	22,525
Increase in working capital.....	20,492	30,628
Working capital, beginning of the year.....	177,248	146,620
Working capital, end of the year.....	<u>197,740</u>	<u>177,248</u>

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1982

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation noted in Schedule D to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, also a Schedule D Crown corporation. The Corporation was incorporated under the Canada Corporations Act in 1962 and is continued under the Canada Business Corporations Act, for the purpose of operating and managing the international toll bridge system between Cornwall, Ontario, and Roosevelttown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Significant accounting policies

Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Office and shop	10%
Toll equipment	10%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Unredeemed toll tokens are deferred.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the bridge traffic.

5. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual income of the Corporation is paid as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Development Corporation to offset the amortization of the cost of the Racquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of operations have been paid to The St. Lawrence Seaway Authority.

TELEGLOBE CANADA

AUDITOR'S REPORT

THE HONOURABLE JACK AUSTIN, P.C., Q.C., SENATOR
MINISTER OF STATE FOR SOCIAL DEVELOPMENT

I have examined the balance sheet of Teleglobe Canada as at March 31, 1983 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As described in Note 5 to the financial statements, partnership accounts in respect of the Commonwealth Telecommunications Organisation's financial arrangements have been finalized only to March 31, 1979 under the Agreement of 1973. For those years in respect of which accounts have not been finalized, the Corporation has included estimated amounts recoverable from the Partners in income, and has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, available information is not adequate to enable me to assess the probable results of the final settlements for those years. Consequently, I am unable to determine whether adjustments to current liabilities, income tax, retained earnings, net income and funds derived from operations might be necessary.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself with respect to the estimated recoverable amounts and the excess of provisional settlements received over the estimated recoverable amounts described in the previous paragraph, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
May 20, 1983

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES	1983	1982
Current			Current		
Cash and temporary investments, at cost (market value: 1983—\$82,139; 1982—\$120,027)	78,399	119,571	Accounts payable	67,736	94,960
Accounts receivable	76,534	79,206	Income tax payable	4,820	8,472
Prepaid expenses	1,745	1,797	Estimated amount due to Commonwealth Telecommunications Organisation Partners (Note 5)	4,463	13,147
	156,678	200,574	Installments on long-term debt due within one year (Note 6)	5,608	3,170
Fixed assets (Note 3)	291,526	197,671		82,627	119,749
Deferred charges (Note 4)	475	1,179			
			Long-term debt (Note 6)	47,496	15,519
			Deferred credits		
			Income tax (Note 9)	32,820	24,309
			Other	1,249	548
				34,069	24,857
			EQUITY OF CANADA		
			Retained earnings	284,487	239,299
	448,679	399,424		448,679	399,424

Approved by the Board:

RONALD MONTCALM
Director

M. PHELPS
Director

J. C. DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—Continued

INCOME
YEAR ENDED MARCH 31
(in thousands of dollars)

	1983	1982
Operating revenues		
Public services	156,838	156,282
Other services	8,728	7,147
Share of Intelsat net revenues	8,777	6,733
	174,343	170,162
Operating expenses		
Salaries and benefits	48,964	42,564
Rental of circuits and maintenance	21,994	20,228
Depreciation and amortization	20,985	21,134
Other	28,199	24,173
	120,142	108,099
Estimated amount recoverable from Commonwealth Telecommunications Organisation Partners (Note 5)	22,119	5,991
	98,023	102,108
Operating income	76,320	68,054
Other income (Note 7)	28,252	23,664
	104,572	91,718
Financial charges (Note 8)	3,286	1,618
Income before income tax	101,286	90,100
Income tax (Note 9)	46,683	43,027
Net income	54,603	47,073

RETAINED EARNINGS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1983	1982
Balance, beginning of year	239,299	199,626
Net income	54,603	47,073
	293,902	246,699
Amount remitted to the Government of Canada	9,415	7,400
Balance, end of year	284,487	239,299

CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1983	1982
Source of funds		
Operations		
Net income	54,603	47,073
Items not affecting working capital		
Depreciation and amortization	20,985	21,134
Amortization of financial charges	600	301
Deferred income tax	8,511	4,204
Allowance for funds used during construction	(6,539)	(3,644)
	78,160	69,068
Proceeds from disposal of fixed assets	353	1,397
Long-term debt	37,585	6,302
Increase in other deferred credits	701	21
	116,799	76,788
Application of funds		
Acquisition of fixed assets	108,372	41,713
Deferred charges	178	1,149
Reduction of long-term debt	5,608	3,170
Amount remitted to the Government of Canada	9,415	7,400
	123,573	53,432
Increase (decrease) in working capital	(6,774)	23,356
Working capital, beginning of year	80,825	57,469
Working capital, end of year	74,051	80,825

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunications services and to coordinate these services with those of other countries.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Fixed assets owned jointly are accounted for proportionally to the Corporation's share.

From time to time the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Moreover, Teleglobe Canada may grant such rights on circuits owned by the Corporation, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (Intelsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other percentage elected within the terms of the agreement. Teleglobe Canada's ownership share is reported in fixed assets and depreciated in accordance with the Corporation's fixed assets depreciation policy.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Continued

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during construction of major capital projects is based principally on the interest rate established by the Minister of Finance for mid-term Government loans to Crown corporations. This allowance is treated as an item of income during the construction period of these facilities. Such income is not realized immediately but will be realized over the service life of the facilities.

(c) Depreciation of fixed assets

Fixed assets are depreciated over their respective estimated service lives, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting profit or loss is reflected in current earnings.

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

(d) Commonwealth Telecommunications Organisation (CTO)

The Corporation is the designated Canadian participant in the CTO, the purposes of which are to promote the development and efficient operation of the Commonwealth external telecommunications system and to provide for the administration of collaborative financial arrangements. The Commonwealth Telecommunications Organisation Financial Agreement of 1973 provides that aggregate expenses incurred by all Partners in the provision and operation of the global system are apportioned to Partners based on the use they make of each facility. Use of the system is measured in terms of number of units of traffic carried over each facility.

Final allocations are effected on the basis of audited data submitted by each Partner. However, provisional settlements are made between Partners during each financial year on the basis of estimated traffic volumes and system costs. Since all of the final data is not available to the Corporation at the end of its financial year, Teleglobe Canada records estimated recoverable costs for the current financial year and adjusts the estimates for the previous years when additional information becomes available and at the time final settlements are made.

The Financial Agreement referred to above is being terminated with effect from April 1, 1983 and is being replaced by the Commonwealth Telecommunications Organisation Financial Agreement of 1983 which will become effective retroactively to April 1, 1983. In accordance with the new arrangement, tariffs and provision of the system will be negotiated between Partners on a bilateral basis with preferential tariffs being available in certain cases and operating costs being accounted for on a current basis.

(e) Operating revenues

Operating revenues from public services rendered through the Corporation's telecommunications network (telephone, telex and telegraph) represent the Corporation's portion of amounts billed to domestic and foreign subscribers by domestic carriers and foreign administrations. Estimates are included to provide for that part of revenues for which connecting carriers and administrations have yet to report to the Corporation.

Revenues from other services are derived primarily from leasing circuits owned or leased by the Corporation to other administrations and private users.

The share of Intelsat net revenues represents the Corporation's share of the international satellite telecommunications system revenues, less its share of operating expenses excluding depreciation.

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from transactions conducted in foreign currencies are translated into Canadian dollars by using the average exchange rate for the month in which the transactions occurred, except when these are hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and Canadian dollars, the price of the goods or services is first established by the terms of the foreign exchange contract entered into and then translated into Canadian dollars by using the average exchange rate of that intermediate currency for the month in which the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part as described above, the amount in Canadian dollars of the contra payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in current earnings as a profit or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies, except if they are hedged, are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. The difference thus recognized is reflected in current earnings as a profit or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the difference is deferred and amortized over the remaining life of the related monetary item using the straight line method. The unamortized balance of the deferred profit or loss on foreign exchange is recorded in the balance sheet as a deferred credit or as a deferred charge, respectively.

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plan

All employees of the Corporation are covered by a pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current services. These contributions represent the total liability of the Corporation in this matter and are recognized in its accounts on a current basis.

(h) Retirement benefits

A benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement, is payable to employees upon retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Continued

3. Fixed assets

(a) The main classes of fixed assets are as follows:

	1983		1982	
	(in thousands of dollars)			
	Cost	Accumulated depreciation	Net	Net
Land.....	4,818		4,818	4,798
Buildings and leasehold improvements.....	29,344	10,766	18,578	19,252
Furnishings.....	7,246	2,634	4,612	3,824
Cable systems.....	92,874	53,384	39,490	30,151
Terminal, transmission and switching equipment.....	156,003	76,389	79,614	74,494
International satellite system space segment (Intelsat).....	34,554	19,765	14,789	9,470
Other plant and equipment.....	21,218	12,957	8,261	8,850
Construction in progress.....	121,364		121,364	46,832
	467,421	175,895	291,526	197,671

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunications entities are as follows:

	1983		1982	
	(in thousands of dollars)			
	Cost	Accumulated depreciation	Net	Net
Owned outright	244,398	99,303	145,095	123,488
Owned jointly (Corporations's share).....	223,023	76,592	146,431	74,183
	467,421	175,895	291,526	197,671

(c) The estimated service lives for the main classes of fixed assets for purposes of depreciation are as follows:

	Number of years
Buildings	13 to 40
Leasehold improvements	over the term of the lease
Furnishings	8 to 10
Cable systems	20 to 25
Terminal, transmission and switching equipment	3 to 20
International satellite system space segment (Intelsat)	6 to 12
Other plant and equipment	5 to 25

(d) As at March 31, 1983 construction in progress includes an amount of \$26,320,000 (\$16,248,000 as at March 31, 1982) for the international satellite system space segment (Intelsat).

(e) As at March 31, 1983 the Corporation's ownership share in Intelsat is 2.956855 percent (2.490316 percent as at March 31, 1982).

4. Deferred charges

Unamortized deferred charges include:

	1983	1982
	(in thousands of dollars)	
Financial commitment charges related to the ANZCAN project	849	1,448
Interconnection costs of the Laurentides Earth Station	332	615
Unrealized losses on foreign exchange related to long-term debt	178	
	<u>1,359</u>	<u>2,063</u>
Less: current portion included in prepaid expenses	884	884
	<u>475</u>	<u>1,179</u>

5. Commonwealth Telecommunications Organisation (CTO) financial arrangements

(a) Final settlements of partnership accounts

As at March 31, 1983 governments of 26 Commonwealth countries are signatories to the CTO Financial Agreement of 1973, which commenced as at April 1, 1973 and is being terminated as at March 31, 1983.

As at March 31, 1983, the Corporation had submitted its audited data on incurred costs and traffic volumes for the financial years ended March 31, 1980. However, because some Partners were late in submitting their audited data, partnership accounts have only been finalized up to March 31, 1979.

(b) Estimated amount due to CTO Partners

As at March 31, 1983 the Corporation had recorded the sum of \$44,630,000 as provisional settlements for the years since March 31, 1979. Of this amount, the Corporation estimates that it may have to remit the sum of \$4,463,000 upon final settlement. These amounts are broken down by financial year as follows:

Year ended March 31	Provisional settlement	Estimated amount recoverable	Estimated amount due
(in thousands of dollars)			
1980	13,915	12,523	1,392
1981	11,569	10,412	1,157
1982	9,682	8,714	968
1983	9,464	8,518	946
	<u>44,630</u>	<u>40,167</u>	<u>4,463</u>

(c) Estimated amount recoverable from CTO Partners

The estimated amount recoverable from CTO Partners reflected in the Corporation's current earnings comprises the following:

	1983	1982
	(in thousands of dollars)	
Adjustment of the estimated amount due to Partners for which accounts have been finalized	11,434	(416)
have not been finalized	2,167	(573)
Estimated amount recoverable for the year	8,518	6,980
	<u>22,119</u>	<u>5,991</u>

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983—Continued

6. Long-term debt

As at March 31, 1983, the Corporation's long-term debt is comprised of loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 6¼ percent, and of amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of 8¼ percent payable in pounds sterling and in United States dollars. As described in Note 10 (b), the Corporation has entered into forward exchange contracts to protect itself against the fluctuations of the pound sterling.

The amounts owing to the prime contractors of the ANZCAN project shown below have been translated into Canadian dollars at the rate of exchange of the pound sterling and the United States dollar in effect at the date of the balance sheet. The effect of the protection secured by the Corporation through the forward exchange contracts has been recorded as an element of long-term debt.

As at March 31, 1983, the details of the long-term debt are as follows:

	Loans from Government of Canada	Amounts owing to the prime con- tractors of the ANZCAN project (in thousands of dollars)	Unrealized effect of exchange rate protection	Total
1983-84	3,341	1,847	420	5,608
1984-85	1,297	1,352	289	2,938
1985-86	1,362	4,232	471	6,065
1986-87	1,188	4,232	471	5,891
1987-88	318	4,232	471	5,021
1988-98	1,710	23,279	2,592	27,581
	9,216	39,174	4,714	53,104
Installments due within one year	3,341	1,847	420	5,608
	5,875	37,327	4,294	47,496

7. Other income

	1983	1982
	(in thousands of dollars)	
Interest on temporary investments	15,339	18,121
Profit on disposal of temporary investments	426	411
Other interest	2,169	1,197
Allowance for funds used during construction	6,539	3,644
Profit on foreign exchange	3,779	291
	28,252	23,664

8. Financial charges

	1983	1982
	(in thousands of dollars)	
Interest on long-term debt	1,862	736
Amortization of financial commitment charges related to the ANZCAN project	600	301
Other interest	824	581
	3,286	1,618

9. Income tax

As a federal Crown corporation, Teleglobe Canada is not subject to provincial income taxes. Being a corporation specified in Schedule D to the Financial Administration Act, it is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation and amortization for accounting purposes and that claimed for tax purposes.

Income tax expense comprises:

	1983	1982
	(in thousands of dollars)	
Current	38,172	38,823
Deferred	8,511	4,204
	46,683	43,027

10. Commitments

(a) Construction in progress

As at March 31, 1983 the estimated cost of completing construction projects, planned and in progress, amounts to approximately \$304,369,000, of which \$153,184,000 relates to the year ending March 31, 1984. Contractual commitments outstanding as at March 31, 1983 amount to approximately \$57,605,000.

Contractual commitments as at March 31, 1983 include 8,250,000 pounds sterling and US\$17,000, equivalent to CAN\$15,161,000, in connection with the Corporation's share in a joint project undertaken with other administrations for the construction of ANZCAN, a submarine cable linking Australia, New Zealand, Fiji, Hawaii and Canada. The Corporation has entered into agreements with the two prime project contractors whereby they are to be paid 15 percent of contract costs as work progresses and the balance in 17 semi-annual installments, with interest at 8¼ percent, commencing with the termination of construction expected for November 1984. According to the terms of one of the agreements, the Corporation will assure payments to the contractor through the issuance of bills of exchange drawn on a British bank.

(b) Forward exchange contracts

The Corporation's participation into the ANZCAN project has given rise to amounts owing to a British contractor payable in pounds sterling during the period 1983 to 1993.

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 44,678,000 pounds sterling. The amounts involved under the contracts, estimated to cover construction costs and interest charges, are as follows:

Maturities	Pounds sterling	Canadian dollars	United States dollars
	(in thousands of dollars)		
1983-84	1,449	3,264	
1984-85	870	2,012	
1985-86	6,624		10,754
1986-87	5,769		9,421
1987-88	5,459		8,964
1988-93	24,507		41,258
	44,678	5,276	70,397

TELEGLOBE CANADA—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1983—Concluded**

The exchange value at the rates in effect on March 31, 1983 for 2,319,000 pounds sterling was CAN\$4,256,000 and for 42,359,000 pounds sterling was US\$62,797,000.

(c) Long-term leases

The Corporation is a party to long-term leases for property and facilities used in the course of its activities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	1983 (in thousands of dollars)
1983-84	14,963
1984-85	9,224
1985-86	8,320
1986-87	2,613
1987-88	2,295
1988-91	5,988

Rental expenses for property and facilities for the year ended March 31, 1983 are \$14,577,000 (\$11,123,000 in 1982).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charts the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of \$6,883,000 during the 1983 financial year (\$6,965,000 in 1982).

(e) Intelsat commitments

As at March 31, 1983 the Corporation's share of Intelsat's outstanding commitments is approximately \$48,650,000 based on their audited financial statements as at December 31, 1982.

11. Contingencies**(a) Retirement compensation benefits**

Prior to November 1, 1974, the Corporation provided for a post-retirement life insurance plan for its retired employees. As at that date the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at March 31, 1983, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounts to \$1,902,250 (\$1,965,500 as at March 31, 1982).

(b) Estimated amount due to CTO Partners

As described in Note 5, the Partners' accounts in respect of the Commonwealth Telecommunications Organisation Financial Agreement of 1973 have been finalized only to March 31, 1979. For those years in respect of which accounts have not been finalized, the Corporation has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, the information is not sufficient for an assessment of the probable results of the final settlements of accounts for those years.

URANIUM CANADA, LIMITED

AUDITOR'S REPORT

THE HONOURABLE JEAN CHRÉTIEN, P.C., Q.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Corporation as at December 31, 1982 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
March 18, 1983

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981	EQUITY OF CANADA	1982	1981
	\$	\$		\$	\$
Cash.....	9	9	Capital stock		
			Authorized and issued		
			1,000 shares of no par value	9	9
	9	9		9	9

Approved by the Board:

G. MACNABB
Director

S. RUBINOFF
Director

URANIUM CANADA, LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 1982

1. Objective of the Corporation

The objective of the Corporation is to negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates and to do or procure the doing of anything necessary or incidental thereto, all subject to the approval of the Governor in Council. With the transfer of the uranium stockpile to Eldorado Nuclear Limited in 1981, the Corporation did not transact any purchases or sales in the 1982 fiscal year, therefore no revenue was generated or expenses incurred, and accordingly, a statement of operations has not been presented.

2. Assets administered for Canada

Prior to 1981, the Corporation administered, sold and loaned, as Canada's agent, the Government of Canada's general stockpile of uranium concentrates acquired by Canada during the period 1963 to 1970. All moneys and benefits generated from sales or loans of uranium concentrates from the stockpile accrued to Canada after allowing for applicable expenses.

Vote L107c, Appropriation Act No. 4, 1980-81, passed by Parliament on March 25, 1981, authorized the transfer by the Minister of Energy, Mines and Resources to Eldorado Nuclear Limited of the title in the uranium stockpile, including any outstanding obligations under the loan agreement between the Corporation and Eldor Resources Limited and any interest accrued under such agreement. As beneficial ownership of these assets had always been retained by Canada, the 1981 transfer from the Corporation to Canada did not involve any exchange of consideration.

The carrying value of the assets transferred was as follows:

As at December 31, 1980:	\$
General stockpile of uranium concentrates	68,165,391
Loan of uranium receivable	7,874,363
Interest receivable	18,147,966
	<u>94,187,720</u>
Add: accrued interest on loan January 1, 1981 to March 31, 1981	2,131,267
	<u><u>96,318,987</u></u>

3. Due to Canada on account of assets administered

	1982	1981
	\$	\$
Balance, beginning of the year		94,187,720
Add: excess of revenue over expenses, accruing to Canada		<u>2,131,267</u>
		<u>96,318,987</u>
Deduct: transfer of assets to Canada (Note 2)		<u><u>96,318,987</u></u>
Balance, end of the year		

4. Services provided without charge

Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources and are not recorded in this financial statement.

5. Combines investigation

The Corporation, together with five Canadian Uranium producers, has been charged under Section 32(1)(c) of the Combines Investigation Act that it "did conspire, combine, agree or arrange to prevent or lessen, unduly, competition in the production, manufacture, purchase, sale or supply in Canada of uranium, uranium oxide and other uranium substances between September 1, 1970 and April 1, 1978". The Supreme Court of Ontario issued an Order on April 23, 1982, prohibiting the Provincial Court from proceeding with the inquiry into the charge made against the Corporation.

In June 1982 the Court of Appeal of Ontario confirmed the Judgement that Uranium Canada is immune from prosecution under the above Act. A further appeal taken by the Federal Crown in the Application for Prohibition was heard by the Supreme Court of Canada on January 27, 1983. Judgement was reserved.

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Samson Belair, Chartered Accountants, during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit and Finance Committees and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the statements of income and retained earnings and changes in financial position of VIA Rail Canada Inc. for the year ended December 31, 1982 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within the powers of the Corporation.

SAMSON BÉLAIR
Chartered Accountants

Montreal, Canada
February 18, 1983

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1982	1981		1982	1981
Current assets			Current liabilities		
Cash	1,758	1,931	Accounts payable and accrued liabilities	138,531	101,113
Short-term securities—Net	129,494	25,203	Advance ticket sales	3,290	2,439
Accounts receivable	7,644	7,675	Current portion of long-term debt	8,809	8,700
Due from the Government of Canada	22,622	73,284		150,630	112,252
Materials and supplies	1,100	1,278			
	162,618	109,371	Long-term liabilities		
Long-term assets			Long-term debt	2,175	10,984
Property and equipment	347,328	278,891	Deferred income taxes	2,791	724
Deferred charges	12,695	13,351		4,966	11,708
Advance on contract	15,775				
	375,798	292,242			
	358,416	401,613	SHAREHOLDER'S EQUITY		
			Share capital		
			Issued 93,000 common shares	9,300	9,300
			Contributed surplus	370,689	267,520
			Retained earnings	2,831	833
				382,820	277,653
				538,416	401,613

See accompanying notes to financial statements.

Signed on behalf of the Board:

CLARENCE SURETTE
Director and Chairman of the Audit Committee

LAURENT PICARD
Director and Chairman of the Finance Committee

VIA RAIL CANADA INC.—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981
Revenue		
Passenger	157,344	159,803
Contract	449,076	422,336
Other revenue	16,966	3,114
	<u>623,386</u>	<u>585,253</u>
Expenses		
CN/CP Operating Agreements	394,764	392,549
Other operating	140,033	132,561
Administrative	50,841	34,312
Depreciation and amortization	24,842	13,925
Loss on retirement of assets	5,717	6,622
Interest expense	3,124	6,157
	<u>619,321</u>	<u>586,126</u>
Income (Loss) before income taxes	4,065	(873)
Deferred income taxes	2,067	(437)
Net income (Loss)	<u>1,998</u>	<u>(436)</u>
Retained earnings		
Balance at beginning of year		
As previously reported	2,443	1,269
Adjustment of prior year's income	(1,610)	
As restated	833	1,269
Balance at end of year	<u>2,831</u>	<u>833</u>

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1982	1981
Source of Funds		
Operations		
Net income (loss) for the year	1,998	(436)
Items not affecting current funds		
Depreciation and amortization	24,842	13,925
Deferred income taxes	2,067	(437)
Loss on retirement of assets	5,717	6,622
Funds provided from operations	<u>34,624</u>	<u>19,674</u>
Capital advances from the Government of Canada	103,169	108,570
	<u>137,793</u>	<u>128,244</u>
Application of Funds		
Reduction of long-term debt	8,809	8,670
Acquisition of property and equipment	91,445	105,618
Deferred charges	6,895	3,829
Advance on contract	15,775	
	<u>122,924</u>	<u>118,117</u>
Increase in working capital	14,869	10,127
Working capital (deficiency) at beginning of year	(2,881)	(13,008)
Working capital (deficiency) at end of year	<u>11,988</u>	<u>(2,881)</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1982

1. Operating agreements

(a) Railway Passenger Service Contract

The Corporation has entered into an agreement with the Government of Canada whereby the Corporation is to provide services, activities and undertakings relating to the provision, management and operation of railway passenger service in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified intercity rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has entered into operating agreements with the railways for the use of tracks, facilities, train personnel and rolling stock servicing. Agreements have also been entered into for the refurbishing of rolling stock.

2. Summary of Significant Accounting Policies

(a) Revenue Recognition

Passenger revenue is recognized when earned. Contract revenue is recognized on a realized and estimated basis.

(b) Operating and Refurbishing Costs

Charges from the contracting railways in respect to the operating and refurbishing agreements are recorded on an incurred and estimated basis.

The charges are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned.

(c) Materials and Supplies

Materials and supplies are recorded at the lower of cost, determined on the first-in first-out method, and replacement value.

(d) Property and Equipment

Property and equipment is recorded at cost. Property and equipment includes the capitalization of the costs of refurbishing and rebuilding of rolling stock incurred to improve and extend the useful lives of the assets concerned.

The net book value of major retirements or disposals of depreciable assets, less salvage, is charged to current year's operations.

(e) Depreciation

Depreciation of rolling stock is calculated on a straight-line basis at rates designed to write them off over their estimated useful lives. Rolling stock is depreciated over an eight to thirty year period.

Stations are depreciated on a straight-line basis over a five year period.

Office furniture and equipment is depreciated on a straight-line basis over a ten year period.

Leasehold and infrastructure improvements are amortized over the terms of the leases or with reference to the estimated useful life, as appropriate. Amortization periods vary from ten to thirty-eight years.

No depreciation is provided for projects in progress.

(f) Deferred Charges

Deferred charges consist primarily of the costs incurred for the development of an automated reservation and ticketing system which are amortized over a seven year period.

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1982—*Concluded*

(g) Pensions

Current service costs are charged to operations and funded as they accrue.

Prior service costs are charged to operations and funded by annual payments covering principal and interest over periods of up to ten years.

(h) Income Taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

3. Short-term Securities—Net

On December 29, 1982, the Corporation received and invested in short-term securities advance funding from the Government of Canada on account of its 1983 operating and capital budgets. In 1981, a similar situation prevailed. Short-term securities are stated net of advance funding received.

	1982	1981
	(in thousands of dollars)	
Short-term securities	217,985	54,958
Advance funding received from the Government of Canada	88,491	29,755
Short-term securities—Net	<u>129,494</u>	<u>25,203</u>

4. Property and Equipment

	1982	1981
	(in thousands of dollars)	
Land	362	
Rolling stock	310,456	180,413
Stations	2,404	1,330
Office furniture and equipment	3,600	2,255
Leasehold and infrastructure improvements	17,597	9,582
	<u>334,419</u>	<u>193,580</u>
Accumulated depreciation and amortization	38,003	24,854
	<u>296,416</u>	<u>168,726</u>
Projects in progress	50,912	110,165
	<u>347,328</u>	<u>278,891</u>

5. Advance on Contract

Advance on contract represents a deposit made on a capital project for the purchase of rolling stock.

6. Long-term Debt

The long-term debt consists of the balance of purchase price for rolling stock due to Canadian National Railway Company, with interest at 10%, repayable in monthly instalments of \$725,000 to and including April 1, 1984. Title to the rolling stock purchased remains with the vendor until full payment has been made.

Interest on long-term debt during 1982 amounted to \$1,555,000 (1981—\$2,419,000).

7. Contributed Surplus

Contributed surplus represents advances received from the Government of Canada for capital expenditures.

8. Loss on Retirement of Assets

As a result of the service cuts ordered by the Government of Canada effective November 15, 1981, additional retirements of surplus rolling stock were made in 1982 resulting in a loss of \$4,731,000 (1981—\$6,622,000). The remainder of the loss in 1982 results from other retirement of rolling stock. The loss on retirement of assets represents the undepreciated value of the assets retired net of salvage value.

9. Prior Period Adjustments

Adjustments amounting to \$3,028,000 were made to reflect all charges from the contracting railways on an accrual basis and to correct 1981 passenger revenues. This amount, net of related income taxes of \$1,418,000 was charged to 1982 opening retained earnings.

The 1981 figures have been restated to reflect these adjustments. The 1981 net income and working capital were decreased by \$1,610,000 and \$3,028,000 respectively.

10. Pension Plan

The Corporation has retirement benefit plans covering all its permanent employees under which they are entitled to benefits at retirement age, based on compensation and length of service. An actuarial valuation of the pension plans was carried out at December 31, 1981. Based on this actuarial valuation, the unfunded liability in respect of past service costs at December 31, 1982 amounted to \$50,816,000 (1981—\$52,736,000). The Corporation's present intention is to provide for the unfunded past service costs over periods of up to ten years. Total pension costs charged to operations for the year were \$20,856,000 (1981—\$6,632,000) including past service costs of \$16,914,000 (1981—\$3,144,000).

11. Related Party Transactions

VIA Rail Canada Inc. is a Crown corporation with all of the issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts for services from other Crown corporations which in 1982 amounted to \$324,975,000. (1981—\$313,333,000). The amounts payable to these Crown corporations at December 31, 1982 amounted to \$35,961,000 (1981—\$18,994,000).

12. Commitments

As at December 31, 1982, the Corporation has outstanding commitments for the purchase of property and equipment amounting to approximately \$50,300,000.

13. Leases

The Corporation has certain lease commitments for the rental of buildings, equipment and computer services with aggregate net rentals of approximately \$11,600,000 per annum expiring at various dates to 1989.

14. Comparative Figures

Certain of the 1981 figures have been reclassified so as to conform with the presentation adopted in 1982.

BINDING SECT. SEP 20 1984

